

HR 429

Mobile Workforce State Income Tax Simplification Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 21, 2021

Current Status: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

Latest Action: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law. (Mar 5, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/429>

Sponsor

Name: Rep. Steube, W. Gregory [R-FL-17]

Party: Republican • **State:** FL • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Mar 5, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Mobile Workforce State Income Tax Simplification Act of 2021

This bill prohibits the wages or other remuneration earned by an employee who performs employment duties in more than one state from being subject to income tax in any state other than (1) the state of the employee's residence, and (2) the state within which the employee is present and performing employment duties for more than 30 days during the calendar year.

The bill exempts employers from state income tax withholding and information reporting requirements for employees not subject to income tax in the state under this bill. For the purposes of determining penalties related to an employer's state income tax withholding or reporting requirements, an employer may rely on an employee's annual determination of the time expected to be spent working in a state in the absence of fraud or collusion by such employee.

For the purposes of this bill, the term *employee* excludes professional athletes; professional entertainers; production employees who perform services in connection with certain film, television, or other commercial video productions; and public figures who are persons of prominence who perform services for wages or other remuneration on a per-event basis.

Actions Timeline

- **Mar 5, 2021:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Jan 21, 2021:** Introduced in House
- **Jan 21, 2021:** Referred to the House Committee on the Judiciary.