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April 14, 2025

The Honorable John Thune
511 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Catherine Cortez Masto
309 Hart Senate Office Building
Washington, DC 20510

Re: COST Supports the Mobile Workforce State Income Tax Simplification Act of 2025, S. 1443

Dear Senate Majority Leader Thune and Senator Cortez Masto:

On behalf of the leadership and members of the Council On State Taxation (COST), we thank you for introducing the Mobile Workforce State Income Tax Simplification Act of 2025, S. 1443, and respectfully request that you encourage enactment of this important legislation as soon as possible.

The Council On State Taxation (COST) is the premier state tax organization representing taxpayers. COST is a nonprofit trade association consisting of nearly 500 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities. The Mobile Workforce issue is COST's number one federal legislative priority.

The Mobile Workforce State Income Tax Simplification Act would establish a 30-day threshold and other fair, administrable and uniform rules to help ensure that the appropriate amount of tax is paid to state and local jurisdictions without placing undue burdens on employees who travel outside of their resident states for temporary periods, and their employers who have corresponding withholding and reporting requirements. The bill's protections apply to employees of government, unions, and businesses. For the past several years, COST has engaged in a national effort to enact state-level versions of this federal legislation. As a result, Illinois, Indiana, Louisiana, Montana, and West Virginia have all enacted mobile workforce safe harbors based on the federal legislation, and efforts are percolating in several other states. After nearly fifteen years of good faith negotiations with state government officials, the time has come for this legislation to become federal law.

On behalf of COST and our member employers and their employees who travel for business, we respectfully urge Congress to support passage of this bill as soon as possible.

Sincerely,


Patrick J. Reynolds
President & Executive Director

cc: COST Board of Directors