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June 19, 2020

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

Via E-Mail

Re: COST Supports the Remote and Mobile Worker Relief Act of 2020, S. 3995

Dear Senator Thune:

On behalf of the leadership and members of the Council On State Taxation (COST), we strongly support your introduction of the Remote and Mobile Worker Relief Act of 2020, S. 3995, and would like to thank you for your continued leadership on the Mobile Workforce State Income Tax Simplification Act.

COST is the premier state tax organization representing taxpayers. COST is a non-profit trade association consisting of nearly 550 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and non-discriminatory state and local taxation of multijurisdictional business entities. The Mobile Workforce issue is COST's number one federal legislative priority.

COST has also been at the forefront of requesting guidance from taxing jurisdictions on tax and withholding relief for remote workers and their employers during the lockdowns and resulting economic disruption caused by the COVID-19 pandemic. The Remote and Mobile Worker Relief Act combines tax filing relief for remote workers during the pandemic with the provisions of the Mobile Workforce State Income Tax Simplification Act that will ease compliance burdens for traveling medical and support workers and their employers during a period of sustained economic hardship. The legislation also imposes a single, national standard for traveling employees liable for non-resident taxes and their employers who have corresponding withholding and reporting requirements. The legislation would streamline and simplify complicated state and local tax obligations while protecting employees and employers from penalties for conflicting or lack of guidance between the states. After over ten years of good faith negotiations with state government officials, the time has come for this legislation to become federal law -- not only to aid pandemic relief workers and economic recovery efforts during the pandemic, but to continue future economic and revenue growth for taxpayers and states alike.

On behalf of COST, our member employers, and their employees who travel for business and continue to work from home during the pandemic, we respectfully urge passage of this bill as soon as possible.

Sincerely,

Douglas L. Lindholm
President & Executive Director

cc: COST Board of Directors