November 4, 2013

The Honorable Sherrod Brown Hart Senate Office Building, #713 Washington, DC 20510

The Honorable John Thune Dirksen Senate Office Building, #511 Washington, DC 201510

#### Re: SUPPORT for The Mobile Workforce State Income Tax Simplification Act of 2013

Dear Senator Brown and Senator Thune:

The employers and representatives of employers listed below strongly support H.R. 1129, the Mobile Workforce State Income Tax Simplification Act, and respectfully request that you introduce and support enactment of companion legislation in the Senate as soon as possible.

The 250+ organizations listed below greatly appreciate that during the 112<sup>th</sup> Congress, an identical version of this legislation (H.R. 1864) was brought up on the suspension calendar and passed via voice vote, without objection, by the full House on May 15, 2012. This bill would enhance compliance with state personal income tax laws and simplify greatly the onerous burdens placed on employees who travel outside of their resident states for temporary periods and on employers who have corresponding withholding and reporting requirements.

Every work day in our country, thousands of Americans travel outside their home state on business trips for temporary periods. Each state has its own set of requirements for filing non-resident individual income tax returns and commensurate rules for employer withholding on those employees. Most individuals are not aware of this patchwork of non-resident state income tax filing rules, and many employers are required to incur extraordinary expenses to comply with withholding requirements. States likewise expend considerable resources in processing *de minimis* tax returns and refunds for non-residents.

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 and their employers.

On behalf of American employers and their employees who travel for business, we respectfully request that you introduce and support passage of this bill as soon as possible.

#### Sincerely,

Abercrombie & Fitch Co.
Aerospace Industries Association
Alcoa Inc.
Alliance of Automobile Manufacturers
Alliant Techsystems Inc.
Allstate Insurance Company
Alstom
American Air Liquide, Inc.

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American Chemistry Council

American Council of Life Insurers

American Insurance Association

American Payroll Association

American Institute of CPAs

American Electric Power Company, Inc.

American Express Company

Ameriprise Financial

Ansaldo STS USA, Inc.

Apria Healthcare, Inc.

Arizona Chamber of Commerce and Industry

Arizona Tax Research Association

Array BioPharma Inc.

Associated Industries of Massachusetts

**Associated Oregon Industries** 

Association of Gaming Equipment Manufacturers

Association of Global Automakers, Inc.

Association of Washington Business

Astec America

AT&T

**Automatic Switch Company** 

BAE Systems, Inc.

Balfour Beatty Management Inc.

The Bank of New York Mellon

Barnett Associates, Inc.

**Bayer Corporation** 

**Bechtel Corporation** 

Best Buy Co., Inc.

**Branson Ultrasonics** 

Business and Institutional Furniture Manufacturers Association (BIFMA)

Business Council of Alabama

California Chamber of Commerce

California Society of CPAs

California Taxpayers Association

California Travel Association

Calista Corporation

Campbell Soup

Capital One

Cargill

Cargotec Holding, Inc.

Caterpillar Inc.

CDW LLC

CenturyLink, Inc.

ClosetMaid Corporation

The Coca-Cola Company

Colorado Association of Commerce & Industry

ConAgra Foods, Inc.

Con-way Inc.

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Connecticut Business & Industry Association (CBIA)

CoorsTek, Inc.

Costco Wholesale Corporation

Council On State Taxation (COST)

Covidien

CTIA – The Wireless Association

CTR Holdings, Inc.

**CVS** Caremark Corporation

Del Monte Foods

**Deluxe Corporation** 

Discovery Communications, Inc.

Domino's Pizza

The Dow Chemical Company

The Dixie Group, Inc.

**Duke Energy Corporation** 

E&J Gallo Winery

E.I. du Pont de Nemours and Co.

Eaton Vance Corp.

**Ecolab** 

Education Management Corp.

**EMC Insurance Companies** 

Emerson

**Entergy Corporation** 

Expedia, Inc.

Experian

Feld Entertainment, Inc.

Fidelity Investments

Financial Executives International

The Financial Services Roundtable

Florida Chamber of Commerce

Florida Institute of Certified Public Accountants

Franklin Resources, Inc.

**GE** Capital Corporation

General Electric Company

General Mills

Georgia Chamber of Commerce

Greater Pittsburgh Chamber of Commerce

The Greater Toledo Chapter of the American Payroll Association

**Grant Thornton LLP** 

Hanover Direct, Inc.

Harbor America

The Hartford Financial Services Group

HCR ManorCare

HDR, Inc.

Hewlett-Packard Company

Highmark Inc.

The Home Depot

Honda of America Mfg., Inc.

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Honeywell

Hormel Foods Corporation

Hovnanian Enterprises

Idaho Association of Commerce and Industry

Idaho Society of Certified Public Accountants

Illinois Chamber of Commerce

Illinois Manufacturers' Association

Indiana Chamber of Commerce

Indiana CPA Society

**Intel Corporation** 

InterMetro Industries

**International Business Machines Corporation** 

**International Game Technology** 

Iowa Association of Business and Industry

Iowa Society of Certified Public Accountants

**JCPenney** 

Johnson & Johnson

Jones Lang LaSalle Americas, Inc.

Kelly Services, Inc.

Kentucky Chamber of Commerce

Kentucky Society of CPAs

Key Concepts, LLC

Kimberly-Clark Corporation

Knowledge Universe Education LLC

La Quinta Inns & Suites

Land O'Lakes, Inc.

Liberty Mutual Insurance

**Liebert Corporation** 

Limited Brands, Inc.

Lincoln Financial Group

Lockheed Martin Corporation

Louisiana Association of Business & Industry (LABI)

Lowe's Companies, Inc.

Macy's, Inc.

Maine State Chamber of Commerce

Maryland Association of CPAs

Maryland Chamber of Commerce

MassMutual Financial Group

MeadWestvaco

Media Financial Management

Merck & Co., Inc.

MetLife, Inc.

Michigan Chamber of Commerce

The Michigan Association of Certified Public Accountants

Micro Motion

Microsoft Corporation

Minnesota Business Partnership

Minnesota Chamber of Commerce

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Minnesota Society of CPAs

Mississippi Economic Council

Missouri Chamber of Commerce & Industry

**MobilexUSA** 

Montana Chamber of Commerce

Montana Taxpayers Association

Morgan Stanley

The Mosaic Company

Motion Picture Association of America

National Association of Manufacturers

National Grid

National Retail Federation

Nationwide Mutual Insurance Company

Neiman Marcus Group LTD Inc.

Nevada Taxpayers Association

New Jersey Business and Industry Association (NJBIA)

New Jersey Chamber of Commerce

New Jersey Society of Certified Public Accountants

New Mexico Association of Commerce & Industry

New Mexico Society of Certified Public Accountants

North Carolina Chamber

North Carolina Association of Certified Public Accountants

North Dakota Chamber of Commerce

Norwalk Furniture

Oldcastle BuildingEnvelope, Inc.

Optnext, Inc.

Oregon Society of Certified Public Accountants

Partnership for New York City

Pacific Life Insurance Company

Pearson Inc.

Pennsylvania Chamber of Business and Industry

Pennsylvania Institute of Certified Public Accountants

Pentair, Inc.

PepsiCo, Inc.

Pfizer Inc.

**Philips** 

Pinnacle Entertainment, Inc.

Plante & Moran, PLLC

**PPG** Industries

Praxair, Inc.

Principal Financial Group

The Progressive Group of Insurance Companies

Property Casualty Insurers Association of America

Prudential Financial

Raytheon Company

Republic Services

Relocation Taxes, LLC

Retail Industry Leaders Association

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Ridge Tool Company

Rio Grande, Inc.

Roche Diagnostics Corporation

**Rolls-Royce Corporation** 

Rosemount

Salt Lake Chamber

SAP North America

**Sears Holdings Corporation** 

Securian Financial Group

Securities Industry and Financial Markets Association (SIFMA)

Sempra Energy

Sephora

The ServiceMaster Company

Siemens Corporation

Silicon Valley Leadership Group

Society of Louisiana Certified Public Accountants

Sonic Corp.

South Carolina Chamber of Commerce

Southwestern Energy Company

**Sprint** 

The State Chamber of Oklahoma

**Stuller Companies** 

Taxpayers' Federation of Illinois

TCF Financial Corporation

TD Ameritrade

**TechAmerica** 

Telephone and Data Systems, Inc.

Tempur Sealy International, Inc.

Tenaska, Inc.

Tennessee Chamber of Commerce & Industry

Texas Association of Business

Texas Society of Certified Public Accountants

Time Warner Inc.

Time Warner Cable

The TJX Companies Inc.

Transamerica Companies

Travelers Insurance

Turner Broadcasting System, Inc.

Unisys

UnitedHealth Group

**United Technologies Corporation** 

**US** Bancorp

U.S. Chamber of Commerce

Valmont Industries, Inc.

The Valspar Corporation

Verizon

Vermont Chamber of Commerce

Walmart Stores, Inc.

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The Walt Disney Company
Washington Society of Certified Public Accountants
Wells Fargo & Company
West Virginia Chamber of Commerce
Wisconsin Manufacturers & Commerce
Xerox