

April 27, 2017

The Honorable John Cornyn
United States Senate
Washington, D.C. 20510

Dear Senator Cornyn:

On behalf of the more than 27,000 members of the Texas Society of CPAs, we are writing in strong support of S. 540, the *Mobile Workforce State Income Tax Simplification Act*, and respectfully request you to become a cosponsor.

This legislation would enhance compliance with state personal income tax laws and greatly simplify 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 legislative language provides relief to Texas businesses, which is long overdue, from the current web of inconsistent state income tax and withholding rules across the country that adversely affect our state's employers and employees.

Thank you for your service to Texas and to our nation. Please contact us if you have any questions or if we can be of further assistance.

Sincerely,



Kathryn W. Kapka, CPA
Chairman



Jodi Ann Ray
CEO/Executive Director



**Texas Society of
CPA Certified Public Accountants**

April 27, 2017

The Honorable Ted Cruz
United States Senate
Washington, D.C. 20510

Dear Senator Cruz:

On behalf of the more than 27,000 members of the Texas Society of CPAs, we are writing in strong support of S. 540, the *Mobile Workforce State Income Tax Simplification Act*, and respectfully request you to become a cosponsor.

We greatly appreciate your cosponsoring the Mobile Workforce bill in the previous Congress.

This legislation would enhance compliance with state personal income tax laws and greatly simplify 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 legislative language provides relief to Texas businesses, which is long overdue, from the current web of inconsistent state income tax and withholding rules across the country that adversely affect our state's employers and employees.

Thank you for your service to Texas and to our nation. Please contact us if you have any questions or if we can be of further assistance.

Sincerely,

A handwritten signature in cursive script that reads "Kathryn W. Kapka".

Kathryn W. Kapka, CPA
Chairman

A handwritten signature in cursive script that reads "Jodi Ann Ray".

Jodi Ann Ray
CEO/Executive Director