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Simplification Act of 2017, H.R. 1393. The bill would simplify state income tax reporting and withholding rules ...

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The [American Institute of CPAs](#) (AICPA) applauded the U.S. House of Representatives for passing the *Mobile Workforce State Income Tax Simplification Act of 2017*, [H.R. 1393](#). The bill would simplify state income tax reporting and withholding rules for employees who sometimes work outside their home states.

“The House’s passage of the Mobile Workforce State Income Tax Simplification Act of 2017 is a victory for taxpayers and their employers,” [Barry C. Melancon](#), CPA, CGMA, president and CEO of the AICPA, stated. “Enactment of H.R. 1393 would eliminate the need for much of the complex recordkeeping that employers face when their

employees cross state lines to work. It also would relieve many workers of the

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the calendar year.

However, Melancon noted that under H.R. 1393 notable individuals, such as professional athletes, professional entertainers and public figures, do not qualify for the 30-day *de minimis* exemption. They would still have to pay tax to the state where they are appearing. Non-headline performers, including dancers and musicians, would be covered by the 30-day national standard.

H.R. 1393 was introduced by Representatives Mike Bishop (R-Mich.) and Hank Johnson (D-Ga.).

“The AICPA has strongly supported the passage of mobile workforce legislation for many years,” Melancon stated, “and we appreciate the leadership shown by Representatives Bishop and Johnson.”

“We urge the Senate to pass its companion bill soon so that thousands of employers and employees can be relieved of the burden imposed by inconsistent state tax laws,” he added.

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