

November 22, 2011

Chairman Lamar Smith
House Judiciary Committee
United States House of Representatives
Washington, DC 20515

Chairman Howard Coble
Subcommittee on Courts, Commercial and
Administrative Law
United States House of Representatives
Washington, DC 20515

Ranking Member John Conyers, Jr.
House Judiciary Committee
United States House of Representatives
Washington, DC 20515

Ranking Member Steve Cohen
Subcommittee on Courts, Commercial and
Administrative Law
United States House of Representatives
Washington, DC 20515

Re: H.R. 1864, the Mobile Workforce State Income Tax Simplification Act of 2011

Dear Chairmen and Ranking Members:

The employers and representatives of employers listed below strongly support H.R. 1864, the Mobile Workforce State Income Tax Fairness and Simplification Act, and respectfully request that you favorably report the bill out of Committee as soon as possible.

H.R. 1864 was recently introduced by Chairman Coble of North Carolina and Representative Johnson of Georgia, and it enjoys strong bipartisan support on the Judiciary Committee. 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.

The Mobile Workforce State Income Tax Simplification Act of 2011 would establish 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 favorably report H.R. 1864 out of Committee as soon as possible.

Sincerely,

Abercrombie & Fitch Co.
Aerospace Industries Association
Alcoa

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Allstate Insurance Company
Alstom
American Insurance Association
American Payroll Association
American Institute of CPAs
American Electric Power Company, Inc.
American Express Company
Associated Oregon Industries
Association of Gaming Equipment Manufacturers
AT&T
BAE Systems, Inc.
Balfour Beatty Management Inc.
Bayer Corporation
The Bell Group
Business and Institutional Furniture Manufacturers Association (BIFMA)
Business Council of Alabama
California Chamber of Commerce
California Taxpayers Association
Calista Corporation
Capital One Services, LLC
Cargotec Holding, Inc.
Caterpillar Inc.
CDW LLC
The Coca-Cola Company
Colorado Association of Commerce & Industry
ConAgra Foods, Inc.
Con-way Inc.
Connecticut Business & Industry Association (CBIA)
Costco Wholesale Corporation
Council On State Taxation (COST)
Covidien
CTR Holdings, Inc.
Deluxe Corporation
Discovery Communications, Inc.
Domino's Pizza
The Dow Chemical Company
The Dixie Group, Inc.
Duke Energy Corporation
E.I. du Pont de Nemours and Co.
Emerson
Experian
Feld Entertainment, Inc.
The Financial Services Roundtable
Florida Chamber of Commerce
Franklin Resources, Inc.
GE Capital Corporation

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General Electric Company
Georgia Chamber of Commerce
Hanover Direct, Inc.
Harbor America
HCR ManorCare
Hewlett-Packard Company
Highmark Inc.
Honda of America Mfg., Inc.
Hormel Foods Corporation
Hovnanian Enterprises
Illinois Chamber of Commerce
Indiana Chamber of Commerce
International Game Technology
Iowa Association of Business and Industry
jcpenny
Johnson & Johnson
Kelly Services, Inc.
Kentucky Chamber of Commerce
Kimberly-Clark Corporation
Knowledge Universe Education LLC
La Quinta Inns & Suites
Liberty Mutual Group
Limited Brands, Inc.
Lincoln Financial Group
Lockheed Martin Corporation
Louisiana Association of Business & Industry (LABI)
Lowe's Companies, Inc.
Macy's, Inc.
Maryland Chamber of Commerce
MassMutual Financial Group
MeadWestvaco
Media Financial Management
Microsoft Corporation
Minnesota Chamber of Commerce
Missouri Chamber of Commerce & Industry
Montana Chamber of Commerce
Montana Taxpayers Association
Morgan Stanley
Motion Picture Association of America
National Association of Manufacturers
National Retail Federation
Nationwide Mutual Insurance Company
The Neiman Marcus Group, Inc.
Nevada Taxpayers Association
New Jersey Chamber of Commerce
North Carolina Chamber

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Norwalk Furniture
Oldcastle BuildingEnvelope, Inc.
Partnership for New York City
Pearson Inc.
Pennsylvania Chamber of Business and Industry
PepsiCo, Inc.
Pfizer Inc.
Pinnacle Entertainment, Inc.
Praxair, Inc.
Prudential Financial
Republic Services
Relocation Taxes, LLC
Roche Diagnostics Corporation
Rolls-Royce Corporation
SAP North America
Sempra Energy
Sephora
The ServiceMaster Company
Sonic Corp.
South Carolina Chamber of Commerce
The State Chamber of Oklahoma
TCF Financial Corporation
TechAmerica
Telephone and Data Systems, Inc.
Tenaska, Inc.
Tennessee Chamber of Commerce & Industry
Time Warner Inc.
Time Warner Cable
The TJX Companies Inc.
Turner Broadcasting System, Inc.
Unisys
United Technologies Corporation
US Bancorp
U.S. Chamber of Commerce
Verizon
The Walt Disney Company
Wells Fargo & Company
West Virginia Chamber of Commerce
Wisconsin Manufacturers & Commerce
Xerox