



Officers, 2019-2020

Arthur J. Parham, Jr.
Chair
Entergy Services, LLC

Robert J. Tuinstra, Jr.
Vice Chair
Corteva Agriscience

Michael F. Carchia
Secretary & Treasurer
Capital One Services, LLC

Amy Thomas Laub
Immediate Past Chair
Nationwide Insurance Company

Douglas L. Lindholm
President
Council On State Taxation

Directors

Madison J. Barnett
The Coca-Cola Company

Barbara Barton Weiszhaar
HP Inc.

Deborah R. Bierbaum
AT&T Services, Inc.

C. Benjamin Bright
HCA Holdings, Inc.

Paul A. Broman
BP America Inc.

Tony J. Chirico
Medtronic, Inc.

Susan Courson-Smith
Pfizer Inc

Karen DiNuzzo-Wright
Walmart Inc.

Jamie S. Fenwick
Charter Communications

Kurt A. Lamp
Amazon.Com

J. Hugh McKinnon
Raytheon Company

Mollie L. Miller
*Fresenius Medical Care
North America*

John H. Paraskevas
Exxon Mobil Corporation

Rebecca J. Paulsen
U.S. Bancorp

Michael R. Raley
VF Corporation

Patrick A. Shrake
Cargill, Incorporated

Kyle Snedaker
Conagra Brands, Inc.

Archana Warner
Exelon Corporation

Douglas L. Lindholm
President & Executive Director
(202) 484-5212
DLindholm@cost.org

June 23, 2020

The Honorable Mitch McConnell
Office of the Majority Leader
U.S. Capitol
Washington, DC 20510

The Honorable Charles E. Schumer
Office of the Democratic Leader
U.S. Capitol
Washington, DC 20510

The Honorable Nancy Pelosi
Office of the Speaker
U.S. Capitol
Washington, DC 20515

The Honorable Kevin McCarthy
Office of the Republican Leader
U.S. Capitol
Washington, DC 20515

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

Dear Leader McConnell, Leader Schumer, Speaker Pelosi, and Leader McCarthy:

On behalf of the leadership and members of the Council On State Taxation (COST), we strongly support the introduction of the Remote and Mobile Worker Relief Act of 2020, S. 3995, and urge you to enact this legislation in its entirety as soon as possible.

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

cc: COST Board of Directors