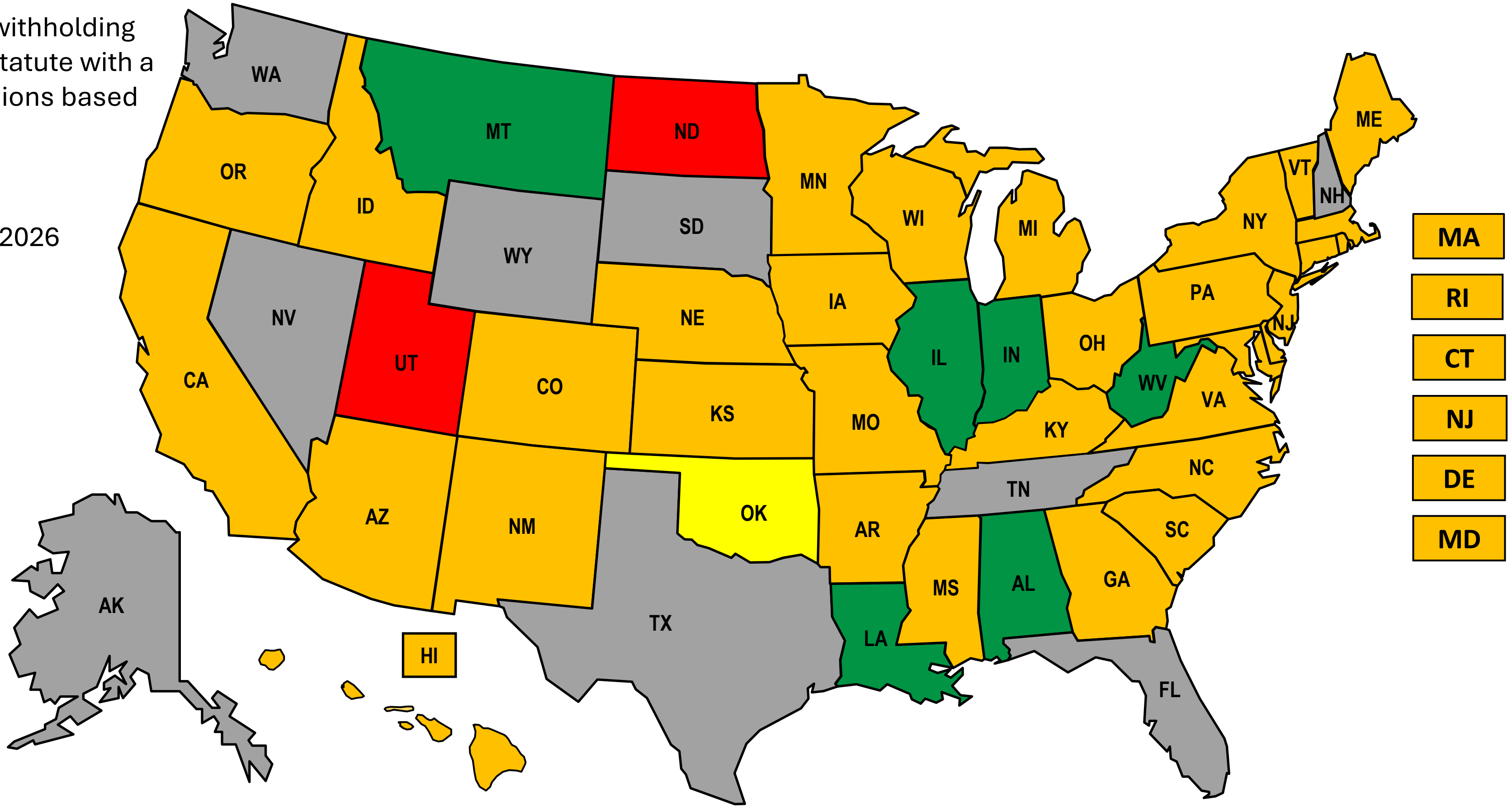
COST
Council On State Taxation

30-Day Safe Harbor for Nonresident Traveling Employees

- State has enacted a 30-day threshold for both filing and withholding
- States that need a 30-day safe harbor for both filing and withholding obligations (AZ and HI have a 60-day, and VT has a 30-day threshold for withholding only)
- States that need a 30-day safe harbor for filing and withholding obligations and they have enacted the MTC model statute with a 20-day threshold and additional complicated provisions based on wages earned
- No general state personal income tax
- State with legislation introduced but not enacted in 2026

On April 10, 2025, Senators Thune (R-SD) and Cortez Masto (D-NV) reintroduced the federal legislation as S. 1443



Disclaimer: This information should be used for general guidance and not relied upon for compliance
Source: Council On State Taxation (COST) – Updated March 2026