



June 18, 2020

The Honorable John Thune  
511 Dirksen Senate Office Building  
Washington, DC

**RE: S. 3995, Remote and Mobile Worker Relief Act of 2020**

Dear Senator Thune:

The American Institute of CPAs (AICPA) commends your efforts for America's employees and businesses as they work remotely during the coronavirus pandemic. Specifically, we support the bipartisan legislation, S. 3995, the Remote and Mobile Worker Relief Act of 2020.

You have reached a reasonable balance between the states' rights to tax income from work performed within their borders, and the needs of individuals and businesses, and especially small businesses, to operate efficiently in this economic climate.

The bill provides uniformity for nonresident state and local income tax withholding and a reasonable *de minimis* exception from the assessment of state and local income tax in a jurisdiction in which an employee does not reside. The bill also provides businesses a workable framework to address the numerous state and local tax issues that have unavoidably arisen as a result of the changing location of employees during the coronavirus pandemic. Having a uniform national standard for nonresident state and local income taxation, withholding and filing requirements will simplify and enhance compliance with all of the different state and local tax laws and reduce unnecessary administrative burdens on businesses and their employees. The bill provides relief, which is long-overdue, from the current web of inconsistent state and local income tax and withholding rules that impact employers and employees.

This bill is critically important to CPA firms and many of their business clients. Thousands of CPA firms have employees who periodically work in states other than their home state. CPAs employed by companies with multi-state operations are similarly affected. Because of the myriad of state income tax withholding laws, and varying *de minimis* exceptions, compliance is extremely difficult and time consuming.

The AICPA strongly supports tax simplification and respectfully commends you for the development of this important bipartisan bill. The AICPA urges Congress to enact the legislation as soon as possible to ease our country's nonresident state income tax

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withholding and compliance burdens, especially with many employees working remotely during the coronavirus pandemic.

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The AICPA is the world's largest member association representing the CPA profession, with more than 431,000 members in the United States and worldwide, and a history of serving the public interest since 1887. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

We appreciate your consideration and welcome the opportunity to discuss this issue further. If you have any questions, please contact Eileen Sherr, AICPA Senior Manager – Tax Policy & Advocacy, at (202) 434-9256 or [Eileen.Sherr@aicpa-cima.com](mailto:Eileen.Sherr@aicpa-cima.com); Lauren Pfingstag, AICPA Director – Congressional and Political Affairs, at (202) 434-9208 or [Lauren.Pfingstag@aicpa-cima.com](mailto:Lauren.Pfingstag@aicpa-cima.com); or me at (612) 397-3071 or [Chris.Hesse@CLAconnect.com](mailto:Chris.Hesse@CLAconnect.com).

Sincerely,

A handwritten signature in blue ink that reads "Christopher W. Hesse". The signature is fluid and cursive, with a prominent flourish at the end of the name.

Christopher W. Hesse, CPA  
Chair, AICPA Tax Executive Committee