Legislation Introduced:

1. **H.R. 1129, Mobile Workforce State Income Tax and Simplification Act of 2013**

Limits state taxation of the wages or other remuneration of any employee who performs duties in more than one state to: (1) the state of the employee's residence; and (2) the state in which the employee is present and performing employment duties for more than 30 days. Exempts from the definition of "employee" for purposes of this Act a professional athlete or entertainer or certain public figures. Introduced by Rep. Hank Coble (R-NC) on 3/13/13.

2. **H.R. 2992, Business Activity Tax Simplification Act of 2013 (BATSA)**

Expands the federal prohibition against state taxation of interstate commerce to: (1) include taxation of out-of-state transactions involving all forms of property, including intangible personal property and services (currently, only sales of tangible personal property are protected); and (2) prohibit state taxation of an out-of-state entity unless such entity has a physical presence in the taxing state that is not “limited” or “transient.” Sets forth criteria for determining that a person has a physical presence in a state. Introduced by Rep. James Sensenbrenner, R-WI on 8/2/13. A hearing was held on February 26, 2013.

3. **Multi-State Worker Tax Fairness Act of 2014**

Prohibits states from taxing the income of a nonresident employee who is not physically present in the state. States may tax a nonresident on grounds 1) the individual is working at home for convenience; and 2) that the employee working at home or at a home office fails the convenience of the employer test or any other test. Introduced by Rep. Jim Himes, D-CT on 2/25/14.