



To: Senate Majority Leader John Thune, Senator Catherine Cortez Masto
From: National Taxpayers Union
Date: June 20, 2025
Subject: Introduction of The Mobile Workforce State Tax Simplification Act of 2025

I. Introduction and Key Taxpayer Considerations

On behalf of National Taxpayers Union (NTU), the nation's oldest taxpayer advocacy organization, we write to thank you for introducing the [Mobile Workforce State Tax Simplification Act](#). This legislation, which has enjoyed broad bipartisan support in the past, represents a common-sense reform that would greatly simplify tax compliance for taxpayers who happen to perform work in multiple states in an increasingly dynamic and interconnected national economy.

II. The Mobile Workforce State Tax Simplification Act

NTU applauds your leadership in introducing the Mobile Workforce State Tax Simplification Act of 2025 earlier this year. According to National Taxpayers Union Foundation's [ROAM Index](#), in a majority of states, nonresident taxpayers are legally obligated to file an income tax return from the very first day that they earn income in a state. Often, the cost of adding an additional state to one's tax preparation software exceeds the tax actually remitted to a state on a few days' worth of income.

Similar obligations apply to businesses as well, which face similar requirements to withhold employees' income taxes, often over trivial amounts of revenue. The result is that working and doing business across state lines has become a tax hassle that is difficult for small businesses and individual taxpayers to manage.

While states like Alabama, Indiana, Illinois, and Montana have passed legislation to create more logical 30-day safe harbors in recent years, the Mobile Workforce State Tax Simplification Act would apply this 30-day standard nationwide. Not only would this eliminate the most unnecessary and byzantine tax filing and withholding requirements, it would benefit taxpayers by creating certainty and uniformity out of a mishmash of different state standards about when tax obligations begin to apply to nonresidents. Additionally, the revenue impact on states will be minimal, as the revenue gained from taxing short-term nonresidents is often offset by the need to grant tax credits to in-state residents who earn income in other states.

Thank you for introducing this important pro-taxpayer legislation, and we look forward to working with you to build support and ensure its passage into law.