



August 27, 2020

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

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

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

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

**Re: ENACTMENT OF SECTION 403 OF S. 4318 AND S. 3995 - THE REMOTE AND MOBILE WORKER RELIEF ACT OF 2020**

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

The American Institute of CPAs (AICPA), the Council On State Taxation (COST) and the below listed employers and organizations of the Mobile Workforce Coalition strongly support the state tax certainty for employers and employees provision, Section 403 of S. 4318, American Workers, Families, and Employers Assistance Act, and S. 3995, the Remote and Mobile Worker Relief Act of 2020. We write to **urge you to enact this important legislation during the 116th Congress as soon as possible by including it in any final COVID-19 relief package or FY2021 continuing resolution.**

The Remote and Mobile Worker Relief Act provides tax filing relief for remote workers during the pandemic 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.

Section 403 of S. 4318 and S. 3995 are a top priority for coalition members and will help all employers with remote and mobile employees who are either working remotely or travel temporarily for work in other states. It is not just a business bill – it also protects traveling emergency workers and first responders; trade union workers; non-profit staff; teachers; federal, state and local government employees; and many others. Any organization with employees who work remotely in other states, or cross state lines for temporary periods will benefit from this law.

**On behalf of American workers, their employers, and the Mobile Workforce Coalition, we strongly support Section 403 of S. 4318 and S. 3995, and we respectfully urge you to enact this legislation as soon as possible.**

Sincerely,

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

Douglas L. Lindholm  
President & Executive Director, COST

cc: COST Board of Directors

**SUPPORTERS OF THE ENACTMENT OF SECTION 403 OF S. 4318 AND S. 3995 -  
THE REMOTE AND MOBILE WORKER RELIEF ACT OF 2020**

1. Accenture
2. Air Liquide
3. Airgas, Inc.
4. Alabama Society of Certified Public Accountants
5. Alaska Society of CPAs
6. Alcoa Corp.
7. American Institute of CPAs (AICPA)
8. American Payroll Association
9. American Property Casualty Insurance Association
10. Arizona Society of CPAs
11. Arkansas Society of CPAs
12. Arkansas State Chamber of Commerce
13. Associated Builders and Contractors of Arkansas
14. Associated Industries of Arkansas, Inc.
15. Associated Industries of Massachusetts (AIM)
16. Associated Industries of Missouri
17. Balfour Beatty Management Inc.
18. Beam Suntory Inc
19. Bradley Arant Boult Cummings LLP
20. Bridgestone Americas, Inc.
21. Business & Industry Association of New Hampshire
22. California Society of Certified Public Accountants (CalCPA)
23. CarMax
24. CMS Energy Corp
25. Coca-Cola Company
26. Colorado Society of Certified Public Accountants
27. Conagra Brands, Inc.
28. Connecticut Society of CPAs
29. Corning Incorporated
30. Corteva Agriscience
31. Council On State Taxation (COST)

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32. Dover Dixon Horne PLLC
33. Entergy
34. Exelon
35. Expedia Group
36. Fifth Third Bank, N.A.
37. Florida Institute of CPAs
38. Fluor Corporation
39. GHJ
40. Grant Thornton LLP
41. Halliburton
42. Hawaii Society of CPAs
43. HNI Corporation
44. Illinois Chamber
45. ILLINOIS CPA SOCIETY
46. Indiana Chamber of Commerce
47. Indiana CPA Society
48. Intel Corporation
49. Iowa Association of Business and Industry
50. Iowa Society of CPAs
51. Iowa Taxpayers Association
52. Johnson Matthey
53. Kansas Society of CPAs
54. Kentucky Society of CPAs
55. Lamb Weston
56. Leggett & Platt, Inc.
57. Liberty Mutual Insurance
58. MACPA & Business Learning Institute
59. Maine Society of CPAs
60. Marsh & McLennan Companies, Inc.
61. Maryland Chamber of Commerce
62. Masco Corporation

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63. Massachusetts Society of CPAs
64. Massachusetts Taxpayers Foundation
65. Michigan Association of CPAs
66. Michigan Chamber of Commerce
67. Microsoft Corporation
68. Minnesota Society of CPAs
69. Mississippi Society of CPAs
70. Missouri Society of CPAs
71. Mobile Workforce Coalition
72. Montana Society of CPAs
73. MultiState Associates
74. National Retail Federation
75. NC Association of CPAs
76. Nebraska Society of CPAs
77. Nevada Society of CPAs
78. New Jersey Society of CPAs
79. NH Society of CPAs
80. NMSCPA
81. North Carolina Chamber
82. North Dakota CPA Society
83. Ohio Chamber of Commerce
84. Oklahoma Society of CPAs
85. Oregon Society of Certified Public Accountants
86. Pennsylvania Institute of Certified Public Accountants  
(PICPA)
87. Pennsylvania Manufacturers' Association
88. Pfizer Inc.
89. RELX plc
90. Retail Industry Leaders Association
91. RI Society of CPAs/RI Business Forum
92. Scotts Miracle-Gro

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93. Sempra Energy
94. Society of Louisiana CPAs
95. Sony Corporation of America
96. South Carolina Association of CPAs
97. South Dakota CPA Society
98. SRP
99. Taxpayers' Federation of Illinois
100. Tennessee Society of Certified Public Accountants
101. Texas Society of CPAs (TXCPA)
102. The Business Council of New York State, Inc.
103. The Georgia Society of CPAs
104. The Hartford Financial Services Group, Inc.
105. The Ohio Society of CPAs
106. The Scotts Miracle-Gro Company
107. Tractor Supply Company
108. Trinity Industries, Inc.
109. United Parcel Service
110. United States Council for International Business
111. Urban Outfitters
112. U.S. Chamber of Commerce
113. Utah Association of Certified Public Accountants
114. Verizon Communications Inc.
115. Vermont Society of Certified Public Accountants
116. VF Corporation
117. Virginia Society of CPAs
118. Washington Society of CPAs
119. Windstream Holdings, Inc.
120. Wisconsin Manufacturers & Commerce
121. WV Society of CPAs