

May 31, 2023

Senator Travis Holdman Senator Scott Baldwin Senator Lonnie Randolph 200 W. Washington Street Indianapolis, IN 46204

Dear Senators Holdman, Baldwin, and Randolph:

On behalf of the Mobile Workforce Coalition, I am writing to express our gratitude and appreciation for your instrumental role in securing the enactment of Senate Bill 419, specifically the provisions creating a 30-day safe harbor threshold for personal income tax withholding for nonresident workers.

The Mobile Workforce Coalition is an alliance of businesses and organizations that work to create a simple, streamlined nonresident personal income tax system that makes it easier for employers and employees to comply with and pay nonresident state income taxes when they travel. We are thrilled to see this important piece of legislation come to fruition, and wanted to take a moment to acknowledge your dedication and hard work in making it a reality.

Senate Bill 419 makes Indiana the fifth state to implement safe harbor thresholds for nonresident workers of 30 days or more. Combined with the states without a personal income tax, there are now 14 states where mobile workers can travel free of fear of excessively burdensome taxation. SB 419's passage demonstrates Indiana's commitment to sound and forward-thinking tax policy. On behalf of the mobile workers and their employers who do business in Indiana, we thank you for taking this important step. We hope other states will look to Indiana's leadership as they work to modernize their own state tax codes.

Sincerely,

Liz Malm

Executive Director

The Mobile Workforce Coalition