Pocan	Scalise	Trott
Poliquin	Schakowsky	Tsongas
Polis	Schiff	Turner
Pompeo	Schrader	Upton
Posey	Schweikert	Valadao
Price (NC)	Scott (VA)	Van Hollen
Price, Tom	Scott, Austin	Vargas
Quigley	Scott, David	Veasey
Rangel	Sensenbrenner	Vela
Ratcliffe	Serrano	Velázquez
Reed	Sessions	Visclosky
Reichert	Sewell (AL)	Wagner
Renacci	Sherman	Walberg
Ribble	Shimkus	Walden
Rice (NY)	Shuster	Walker
Rice (SC)	Simpson	Walorski
Richmond	Sinema	Walz
Rigell	Sires	Wasserman Schultz
Roby	Slaughter	Watson Coleman
Roe (TN)	Smith (MO)	Webster (FL)
Rogers (AL)	Smith (NE)	Welch
Rogers (KY)	Smith (NJ)	Wenstrup
Rooney (FL)	Smith (TX)	Westerman
Ros-Lehtinen	Smith (WA)	Williams
Roskam	Speier	Wilson (FL)
Ross	Stefanik	Wilson (SC)
Rothfus	Stewart	Wittman
Rouzer	Stivers	Womack
Roybal-Allard	Swalwell (CA)	Woodall
Royce	Takano	Yarmuth
Ruiz	Thompson (CA)	Yoder
Ruppersberger	Thompson (MS)	Young (IA)
Russell	Thompson (PA)	Young (IN)
Ryan (OH)	Tipton	Zeldin
Sánchez, Linda T.	Titus	
Sarbanes	Tonko	
	Torres	

NAYS—34

Amash	Grothman	Rokita
Brat	Harris	Salmon
Brooks (AL)	Hice, Jody B.	Sanford
Burgess	Huelskamp	Stutzman
Chaffetz	Jones	Thornberry
Clawson (FL)	Loudermilk	Weber (TX)
Collins (GA)	Lummis	Westmoreland
Duncan (SC)	Massie	Yoho
Farenthold	McClintock	Young (AK)
Gibbs	Mulvaney	Zinke
Gosar	Perry	
Griffith	Rohrabacher	

NOT VOTING—8

Larson (CT)	Rush	Walters, Mimi
Moore	Sanchez, Loretta	Waters, Maxine
Poe (TX)	Tiberi	

□ 1851

So (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The result of the vote was announced as above recorded.

The title of the bill was amended so as to read: ''A bill to amend title 40, United States Code, to require restrooms in public buildings to be equipped with baby changing facilities.''.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. TIBERI. Mr. Speaker, on rollcall Nos. 535 (on passage of H.R. 3438), 536 (on passage of H.R. 5461), 537 (motion to suspend the rules and pass, as amended H.R. 5859), 538 (motion to suspend the rules and pass, as amended H.R. 6007), 539 (motion to suspend the rules and pass, as amended HR. 5977), 540 (motion to suspend the rules and pass, as amended H.R. 6014), and 541 (motion to suspend the rules and pass, as amended H.R. 5147) I did not cast my votes due to illness. Had I been present. I would have voted ''yea'' on all of the votes.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. RATCLIFFE). Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on additional motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Any record votes on postponed questions will be taken later.

MOBILE WORKFORCE STATE INCOME TAX SIMPLIFICATION ACT OF 2015

Mr. GOODLATTE. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2315) to limit the authority of States to tax certain income of employees for employment duties performed in other States.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2315

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Mobile Workforce State Income Tax Simplification Act of 2015''.

SEC. 2. LIMITATIONS ON STATE WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who performs employment duties in more than one State shall be subject to income tax in any State other than—

(1) the State of the employee's residence; and

(2) the State within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) WAGES OR OTHER REMUNERATION.—Wages or other remuneration earned in any calendar year shall not be subject to State income tax withholding and reporting requirements unless the employee is subject to income tax in such State under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the State during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's State income tax withholding and reporting requirements—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the States in which the employee will perform duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location of an employee, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a State for a day if the employee performs more of the employee's employment duties within such State than in any other State during a day.

(B) If an employee performs employment duties in a resident State and in only one nonresident State during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident State than in the resident State for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(2) EMPLOYEE.—The term ''employee'' has the same meaning given to it by the State in which the employment duties are performed, except that the term ''employee'' shall not include a professional athlete, professional entertainer, or certain public figures.

(3) PROFESSIONAL ATHLETE.—The term ''professional athlete'' means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(4) PROFESSIONAL ENTERTAINER.—The term ''professional entertainer'' means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(5) CERTAIN PUBLIC FIGURES.—The term ''certain public figures'' means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(6) EMPLOYER.—The term ''employer'' has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the State in which the employee's employment duties are performed, in which case the State's definition shall prevail.

(7) STATE.—The term ''State'' means any of the several States.

(8) TIME AND ATTENDANCE SYSTEM.—The term ''time and attendance system'' means a system in which—

(A) the employee is required on a contemporaneous basis to record his work location for every day worked outside of the State in which the employee's employment duties are primarily performed; and

(B) the system is designed to allow the employer to allocate the employee's wages for income tax purposes among all States in which the employee performs employment duties for such employer.

(9) WAGES OR OTHER REMUNERATION.—The term ''wages or other remuneration'' may be limited by the State in which the employment duties are performed.

SEC. 3. EFFECTIVE DATE; APPLICABILITY.

(a) EFFECTIVE DATE.—This Act shall take effect on January 1 of the 2d year that begins after the date of the enactment of this Act.

(b) APPLICABILITY.—This Act shall not apply to any tax obligation that accrues before the effective date of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from

Virginia (Mr. GOODLATTE) and the gentleman from New York (Mr. NADLER) each will control 20 minutes.

The Chair recognizes the gentleman from Virginia.

GENERAL LEAVE

Mr. GOODLATTE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous materials on H.R. 2315, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Virginia?

There was no objection.

Mr. GOODLATTE. Mr. Speaker, I yield myself such time as I may consume.

The Mobile Workforce State Income Tax Simplification Act provides a clear, uniform framework for when States may tax nonresident employees who travel to the taxing State to perform work. In particular, this bill prevents States from imposing income tax compliance burdens on nonresidents who work in a foreign State for fewer than 30 days in a year.

The State tax laws that determine when a nonresident must pay a foreign State's income tax and when employers must withhold this tax are numerous and varied. Some States tax income earned within their borders by nonresidents even if the employee only works in the State for just 1 day. These complicated rules impact everyone who travels for work and many industries.

As just one example, the Judiciary Committee heard testimony in 2015 that the patchwork of State laws resulted in a manufacturing company issuing 50 W–2s to a single employee for a single year. The company executive also noted, regarding the compliance burden: many of our affected employees make less than $50,000 per year and have limited resources to seek professional advice.

States generally allow a credit for income taxes paid to another State. However, it is not always dollar for dollar when local taxes are factored in. Credits also do not relieve workers of substantial paperwork burdens.

There are substantial burdens on employers as well. The committee heard testimony in 2014 that businesses, including small businesses, that operate interstate are subject to significant regulatory burdens with regard to compliance with nonresident State income tax withholding laws. These burdens distract from productive activity and job creation.

Nevertheless, some object that the States will lose revenue if the bill is enacted. However, an analysis from Ernst & Young found that the bill's revenue impact is minimal.

There is little motive for fraud and gaming because the amount of money at issue—taxes on less than 30 days' wages—is minimal. Also, the income tax generally has to be paid; the question is merely to whom.

I commend the bill's lead sponsors, Representatives BISHOP and JOHNSON, and thank all of the bill's cosponsors. I urge the bill's passage.

Mr. Speaker, I reserve the balance of my time, and I ask unanimous consent to yield control of my time to the gentleman from Michigan (Mr. BISHOP).

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Virginia?

There was no objection.

Mr. NADLER. Mr. Speaker, I yield 4 minutes to the distinguished gentleman from Michigan (Mr. CONYERS).

Mr. CONYERS. Mr. Speaker, I rise in opposition to H.R. 2315.

A large and broad coalition of 11 large labor and tax organizations all oppose this bill because it is an attempt to impose standardized criteria for a uniform framework for the tax treatment of out-of-state residents, would cause certain States to lose massive State income tax revenues, and would facilitate tax liability avoidance through manipulation by employers and employees alike.

It achieves this flawed result in several ways. To begin with, rather than promoting uniformity, H.R. 2315 would have a significant adverse impact on income tax revenues for certain States.

According to the Congressional Budget Office, for example, as the gentleman from New York (Mr. NADLER) will explain, New York could lose between $50 million and $125 million annually if this measure were signed into law. Other States that would also be adversely impacted and affected include Illinois, Massachusetts, and California.

As a result of the lost revenues from nonresident taxpayers, these States would be forced to make up these losses by shifting the tax burden to resident taxpayers. It may even cause these States to cut government services, such as funding for education and critical infrastructure improvements.

Another problem with H.R. 2315 is that it essentially provides a roadmap for State income tax liability avoidance.

□ 1900

By allowing an employer to rely on an employee's determination of the time he or she is expected to spend working in another State during the year, the bill prevents the employer from withholding an employee's State income taxes to a nonresident State.

This would be the result even if the employer is aware that the employee has been working in a State for more than 30 days, as long as that State cannot prove that the employee committed fraud in making his annual determination and the employer knew it.

Rather than proceeding with this flawed bill, I urge my colleagues to pass a fair and uniform framework to allow States to collect taxes owed on remote sales. By staying silent since the Supreme Court's 1992 Quill decision, the Congress has failed to ensure that States have the authority to collect sales and use tax on Internet purchases. I am disappointed that, rather than moving the bipartisan eFairness legislation that our communities need, we are considering this measure instead.

For these concerns and other reasons, I hope that you will join me in opposing H.R. 2315.

Mr. BISHOP of Michigan. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I appreciate the opportunity to address my colleagues regarding my bipartisan, bicameral, H.R. 2315, the Mobile Workforce State Income Tax Simplification Act.

Mr. Speaker, according to the 10th Amendment, States are generally free to set their own public policy. It is important, however, that they do so in a way that does not place a substantial burden upon the Commerce Clause of the United States Constitution.

As the American workforce becomes increasingly more mobile, Congress has the constitutional duty to ensure that State public policy does not interfere with interstate economic activity.

As an attorney and businessowner, I have seen firsthand how complicated all these different State income tax laws are for those who travel and work. These burdens affect small businesses in particular, as well as their employees, because they simply do not have the resources to comply with all the varying State income tax requirements that exist today.

Employees are currently being punished with complex reporting standards and the expense that results from filing all of this paperwork simply because they must travel outside their home State for work. And rather than expanding payroll or reducing prices for consumer goods, businesses are being forced to spend their hard-earned and scarce resources on complying with convoluted State income tax laws. This certainly fits the definition, in my opinion, of government red tape.

During the subcommittee hearing on my bill last year, one witness testified that his employer had filed 10,500 W–2s on behalf of their numerous employees, primarily because they had crossed State lines for work. He went on to tell us that one of his coworkers had to file 50 W–2s just for himself.

Imagine an individual making less than $50,000 a year having to file 50, 20, or even 10 W–2s. It is simply unacceptable to place that burden on our workforce today, and, moreover, it is unacceptable for us to let it go unresolved any longer.

The Constitution grants Congress the authority to enact laws to protect the free flow of commerce among the States. It is imperative that Congress respects the 10th Amendment, but States must not use that power to prey upon workers from different States simply to raise revenues.

That said, the complex array of State income tax laws in this Nation deserve

a serious overhaul, and that is why conservative states' rights legislative groups such as the American Legislative Exchange Council agree and support this legislation, specifically identifying H.R. 2315 as the type of interstate commerce regulation Congress should enact. In fact, that is why more than 300 outside organizations, to date, have pledged their support for this bill.

With the help of my colleague, Representative HANK JOHNSON, on the other side of the aisle, our Mobile Workforce State Income Tax Simplification Act is a carefully crafted, bipartisan, bicameral measure that streamlines income tax laws across the Nation. It creates a uniform 30-day threshold before which a nonresident cannot be exposed to another State's income tax liability. This ensures employees will have a clear understanding of their tax liability, and it gives employers a clear and consistent rule so that they can plan and accurately withhold taxes, knowing that the same rule applies for all States with an income tax. And best of all, it means much less paperwork and reduced compliance costs for everyone involved—businessowners and employees.

The goal of H.R. 2315 is to protect our mobile workforce, and that includes traveling emergency workers, first responders, trade union workers, nonprofit staff, teachers, and Federal, State, and local government employees. Any organization that has employees that cross State lines for temporary periods will benefit from this law.

I would also note that great care was taken with this bill to diminish the impact on State revenues. My colleague across the aisle suggested concerns with this, and I would point out that a 2015 study the chairman raised earlier, conducted by Ernst & Young, found that H.R. 2315 would actually raise tax revenues in some States, while other States would only see a de minimis change.

Mr. Speaker, I would like to take this opportunity to thank the 308 members of the Mobile Workforce Coalition who support the bill. I want to thank Chairman GOODLATTE for all of his time and effort, all 180 of my colleagues who have cosponsored this House bill, as well as Senator THUNE, Senator BROWN, and nearly half of the United States Senate that have cosponsored our companion bill so far.

The Mobile Workforce State Income Tax Simplification Act is a simple way to reduce obvious administrative burdens with so much red tape interwoven in today's Tax Code. This bill is just a plain commonsense way to cut through the clutter and simplify part of the filing process moving forward.

Together, we can make our workforce a priority and help our small businesses grow and save. I strongly urge my colleagues to pass H.R. 2315.

Mr. Speaker, I reserve the balance of my time.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in opposition to H.R. 2315. This bill represents a major assault on the sovereignty of the States, and does particular damage to my home State of New York, depriving it of more than $100 million of its own tax revenue. The Mobile Workforce State Income Tax Simplification Act would prohibit States from collecting income tax from an individual unless the person works more than 30 days in that State in a calendar year.

Simplifying and harmonizing the rules on tax collection across the country is a worthy goal, but this bill would block States from setting their own tax policy within their own borders. That is both highly questionable, as a matter of constitutional law, and deeply troubling, as a matter of policy.

The power to tax is a key index of sovereignty, yet this legislation tells States they may not tax activity solely within their borders except as prescribed in the bill. I find this constitutionally dubious. Although I take a broad view generally of the Commerce Clause, I do not think it extends to a State's ability to tax a person doing business within its own borders.

Setting aside that concern, however, this bill would do great harm to a number of States, most especially to New York. According to some estimates, New York State could lose up to $125 million annually if this bill were enacted.

New York City's unique location as the center of commerce for the Nation as well as its physical proximity to two other States means that many individuals go there throughout the year for business purposes. But if you work fewer than 30 days, which is up to six 5-day workweeks, this bill would strip New York of its right to tax any of your business activity within its borders. That is both grossly unfair and extremely costly. While a de minimis exception might make sense, I hardly think that 6 weeks and $125 million is de minimis.

This bill comes at a time when Congress is intent on shifting more and more responsibilities to the States. As States continue to struggle with budgets that are stretched ever thinner, we should not further limit their authority to tax and deprive them of yet more revenue. The fiscal impact of this bill on certain States may be quite minimal but, on others like New York, it would be catastrophic. If we deprive a State of $125 million each year, vital services like education, law enforcement, and health care could all be on the chopping block.

During consideration of H.R. 2315 in the Judiciary Committee, I offered two amendments that would have mitigated its impact. The first would have reduced the bill's 30-day threshold to a more reasonable 14 days, which is still almost 3 weeks of work without being subject to taxation. The other would have added highly paid individuals to the bill's list of exemptions, which would help avoid loopholes that could allow wealthy people to escape millions of dollars of taxation.

Had my amendments been accepted, the expected impact on New York would have been reduced from more than $100 million to roughly $20 million a year. While still causing a significant drain on resources, these amendments would have gone a long way toward making the bill fairer, while still achieving its underlying goals. Unfortunately, they were defeated and, therefore, I must oppose the bill.

When the gentleman speaks of a company with 50 W–2 forms for one employee, if those W–2 forms total a few million dollars, that is not very burdensome. If they are for $50,000, I understand the point. My amendment would have taken care of that.

I should note that this is not just about New York and that several other States would be similarly affected by this legislation. In addition, the bill is opposed by a broad coalition of labor and tax organizations, including the AFL–CIO, AFSCME, SEIU, the International Union of Police Associations, the Federation of Tax Administrators, the Multistate Tax Commission, and many others.

We should not be depriving States of the ability to tax within their own borders as we are transferring more functions to the States and cutting back on Federal spending. I urge my colleagues to join me in opposing this unfair and misguided legislation.

I reserve the balance of my time.

Mr. BISHOP of Michigan. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, in response to the previous speaker, my colleague from across the aisle, I would respectfully respond to his concerns about states' rights. This bill does not violate federalism principles. On the contrary, it is an exercise of Congress' Commerce Clause authority in precisely the situation for which it was intended.

The Supreme Court has explained that the Commerce Clause was informed by structural concerns about the effects of State regulation on the national economy. Under the Articles of Confederation, State taxes and duties hindered and suppressed interstate commerce. The Framers intended the interstate Commerce Clause as a cure for these structural ills. This bill fits squarely within the authority by bringing uniformity to cases of de minimis presence by interstate workers in order to reduce compliance costs.

I might also say, Mr. Speaker, in regard to this bill, this bill enjoys broad bipartisan support. It has 180 cosponsors from both sides of the aisle. This bill will minimize compliance burdens on both workers and employers so that they can get back to being productive, creating and performing jobs. We have received letters of support from hundreds of entities across the employment spectrum.

But this bill is not just about business; it is about individuals.

One businessowner told the Judiciary Committee that the compliance burdens from the patchwork of State laws falls on the employees who ''make less than $50,000 per year and have limited resources to seek professional advice.''

□ 1915

It may not seem like a lot to those who oppose this bill, but for folks that make that kind of money, it is a great burden.

It has been questioned whether there will be revenue loss to these States. Analysis shows that the impact is minimal, affecting mainly the allocation of revenues, not the overall size of the tax revenue pot.

This legislation is a great example of Congress working in a bipartisan way to relieve burdens on hardworking Americans.

Mr. Speaker, I urge Members to support the bill.

I reserve the balance of my time.

Mr. NADLER. Mr. Speaker, I yield 5 minutes to the gentleman from Georgia (Mr. JOHNSON).

Mr. JOHNSON of Georgia. Mr. Speaker, I thank the gentleman from New York for the time.

Mr. Speaker, I rise in support of H.R. 2315, the Mobile Workforce State Income Tax Simplification Act of 2015, which is an important bipartisan bill that will help workers and small businesses across the country.

As a proud sponsor of this legislation in both the 110th and 111th Congresses, I am very familiar with this issue.

H.R. 2315 would provide for a uniform and easily administrable law that will simplify the patchwork of existing inconsistent and confusing State rules. It would also reduce administrative costs to the States and lessen compliance burdens on consumers.

From a national perspective, the mobile workforce bill will vastly simplify the patchwork of existing inconsistent and confusing State rules. It would also reduce administrative costs to States and lessen compliance burdens on consumers.

Take my home State of Georgia as an example. If an Atlanta-based employee of a St. Louis company travels to headquarters on a business trip once a year, that employee would be subject to Missouri tax, even if his annual visit only lasts a day. However, if that employee travels to Maine, her trip would only be subject to tax if her trip lasts for 10 days. If she travels to New Mexico on business, she would only be subject to tax if she was in the State for 15 days.

For example, in Georgia, Acuity Brands is a leading lighting manufacturer that employs over 1,000 associates and has over 3,200 associates nationwide who travel extensively across the country for training, conferences, and other business.

Mr. Speaker, I include in the RECORD a letter in support of H.R. 2315.

ACUITY BRANDS,
Conyers, GA, September 19, 2016.

Re H.R. 2315, the Mobile Workforce State Income Tax Simplification Act.

Hon. HANK JOHNSON,
Washington, DC.

DEAR REPRESENTATIVE JOHNSON: We are writing to express our strong support for H.R. 2315, the Mobile Workforce State Income Tax Simplification Act, and urge you to support the legislation when the bill is considered by the House this week.

H.R. 2315, which would establish unified, clear rules and definitions for nonresident personal income tax reporting and withholding, is supported by 300+ organizations comprising the Mobile Workforce Coalition, and has over 170 bipartisan co-sponsors. The bill was approved by the House Judiciary Committee in June 2015, and a nearly identical version of the legislation was passed by voice vote in the House during the 112th Congress (H.R. 1864).

Acuity Brands, Inc. is one of the leading manufacturers of lighting and controls equipment in the world. We are a U.S. corporation based in Georgia with offices, manufacturing facilities, and training centers across the United States. We employee over 4,000 associates in the United States, and our fiscal year 2015 net sales totaled over $2.7 billion.

Acuity Brands is a large multinational company with locations in many states and customers in all 50 states, which requires a large number of our associates to travel outside of their respective states of residency in order to properly manage and grow our business. Our associates travel all over the country for training, conferences, intracompany business, and volunteer activities for communities or non-for-profit entities. Many of these activities contribute to the economy of those non-resident states. Our associates, some of the country's foremost experts on matters impacting the lighting industry, also travel at the invitation of state legislators and regulators to provide testimony and technical expertise on energy-related issues.

Given the extensive travel required of our associates, some of which is done at the behest of others, the current state-by-state system of nonresident personal income tax reporting and withholding imposes substantial operational and administrative burdens on Acuity Brands and our associates. The current requirements vary by state and are often changing, which presents significant compliance challenges. Furthermore, state laws are not always clear on what constitutes work travel or work days, or what exclusions apply. Thus, significant resources are expended trying to interpret various states' requirements and then attempting to satisfy them.

H.R. 2315 would simplify the current system and greatly reduce the burden on Acuity Brands and other businesses. Unified, simple rules and definitions for nonresident reporting and withholding obligations would undoubtedly improve compliance rates and it would strike the correct balance between state sovereignty and ensuring that America's modern mobile workforce is not unduly encumbered.

In light of the foregoing, we would sincerely appreciate your support on this legislation.

Thank you very much for your consideration.

Sincerely,

CHERYL ENGLISH,
VP, Government & Industry Relations,
Acuity Brands.

Mr. JOHNSON of Georgia. In a letter, Richard Reece, Acuity's executive vice president, writes that current State laws are numerous, varied, and often changing, requiring that the company expend significant resources merely interpreting and satisfying States' requirements.

He concludes that:

Unified, clear rules and definitions for nonresident reporting and withholding obligations would undoubtedly improve compliance rates, and it would strike the correct balance between State sovereignty and ensuring that America's modern mobile workforce is not unduly encumbered.

We should heed the calls of Acuity and numerous other businesses across the country by enacting H.R. 2315 into law. With over 175 cosponsors this Congress, it is clear that mobile workforce is an idea whose time has come.

I thank my colleagues for their work on the bill, and, in particular, Congressman BISHOP of Michigan for his leadership on this bill in the 114th Congress; also Chairman GOODLATTE for allowing this bill to come to the floor. Congressman BISHOP has carried the torch for our esteemed former colleague, the late Howard Coble, who fought alongside me in support of this bill when it passed out of the House by a voice vote in the 112th Congress.

I also thank our staffs who have worked tirelessly to build support for this legislation along bipartisan lines. This bill is a testament to the good that can come from working across the aisle on bipartisan tax fairness reforms.

I am optimistic that the passage of H.R. 2315 augers well for the passage of e-fairness legislation, which is critical to countless small businesses across the country this Congress.

Mr. Speaker, in closing, I urge my colleagues in the Senate to bring this bill up for a vote as soon as possible. This country's employees and businesses deserve quick action.

Mr. BISHOP of Michigan. Mr. Speaker, I reserve the balance of my time.

Mr. NADLER. Mr. Speaker how much time do I have remaining?

The SPEAKER pro tempore. The gentleman from New York has 7½ minutes remaining.

Mr. NADLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, whatever the gentleman may say, the fact is this bill, since it deals only with earnings earned completely within a State, represents a major assault on the sovereignty of the States. It is one thing to say that interstate commerce must be regulated, that the State's ability to extend its tax out, its tax through a company without much nexus to the State that sells into the State can be regulated, but that is not this.

What this says is: We are going to limit the State's ability to tax economic activity that occurs entirely within the State.

Now, one might argue that if someone only spends a couple days in the State, you shouldn't tax that because it will discourage doing business in the State; and maybe if I were still a member of the State legislature, maybe I

would argue that. But that is an argument for the State legislature. It is not an argument for Congress. That is an argument on the economic merits of the State's exercise of its own tax powers and its own judgment within its own borders. For Congress to step in and say: New York must forgo $125 million in revenue or some other State must forgo $55 million or maybe $22.38 entirely based on economic activity within that State is, frankly, none of our business.

Today we talk about the burden that this imposes. Yes, a State might be wise to exempt small amounts of income so you don't need 50 W–2s to someone who earns a total of $50,000, but for someone who earns $50 million and may earn $20 million in a couple of days in a State, that State ought to be able to tax it, and it ought to be up to the economic and political judgment of that State as to how, in the interests of economic intelligence, to limit its exercise of its taxing power so as not to discourage business. That is a State's decision.

We hear a lot of rhetoric about States' rights and sovereignty and yielding power to the States on the floor, but here is an example going much farther than anything else I have seen, frankly, of the Federal Government stepping in and saying to a State: You may not exercise your taxing power within your State when it has nothing to do with another State.

If someone comes into the State and earns $50 million in 10 days or 3 weeks or 4½ weeks, why shouldn't that State be able to tax it if it wishes to? By what right does Congress tell it that it can't? By what right does Congress tell New York: You must forgo $100 to $125 million in revenue?

Even the efficiency argument doesn't make much sense with today's computers and computer ability.

So I think that this is an invasion of States' rights. It is an invasion of the core ability of the State to tax within its own borders. It is an invasion of—it is not a theft—it is a deprivation, my own State is about $125 million, which our taxpayers will have to make up, and it is wrong for that reason.

Now, I understand why ALEC might support this bill. ALEC wants government to do nothing, wants the Federal Government not to tax, the State governments not to tax, and have as little power as possible. That is a view, but it is not a view that justifies the Federal Government telling a State and telling the States' voters that, whether they like it or not, they shouldn't tax economic activity within that State, they should come up with the money some other way or they should have less State services. That is for the States' taxpayers, the States' voters to decide.

This bill is an imposition on the States. It is an imposition on the people of the States. It is wrong.

Mr. Speaker, I yield back the balance of my time.

Mr. BISHOP of Michigan. Mr. Speaker, how much time is remaining?

The SPEAKER pro tempore. The gentleman has 9½ minutes remaining.

Mr. BISHOP of Michigan. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, before I came to the United States Congress, I served as general counsel and chief legal officer for a small business. One of my primary functions was to ensure compliance on the patchwork of government requirements and issues that presented itself every day. It was a huge burden for our company. It was a huge burden for the employees of our company.

This is exactly what we are talking about today. This is the exact kind of compliance that is choking out small business and really, really falling on the shoulders of those who can least afford it.

Mr. Speaker, this is a commonsense solution to a real problem. We live in a global economy. It is something we can't deny. Our mobile workforce is there, and it is going to continue to grow. We cannot continue to penalize companies and individuals for that fact.

We have 180 cosponsors for this that accede the exact basis for what we are trying to accomplish here. These are bipartisan folks—Republicans and Democrats. The same is true with a companion bill in the Senate. There are lots and lots of outside groups that support it, not just specific legislative groups, but businesses that deal with this every day.

So I am very proud of this bill. I am grateful to Representative JOHNSON of Georgia for his work on the bill.

Mr. Speaker, I urge all Members to support the bill.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Michigan (Mr. BISHOP) that the House suspend the rules and pass the bill, H.R. 2315.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

PROTECTION OF THE RIGHT OF TRIBES TO STOP THE EXPORT OF CULTURAL AND TRADITIONAL PATRIMONY RESOLUTION

Mr. BISHOP of Michigan. Mr. Speaker, I move to suspend the rules and agree to the concurrent resolution (H. Con. Res. 122) supporting efforts to stop the theft, illegal possession or sale, transfer, and export of tribal cultural items of American Indians, Alaska Natives, and Native Hawaiians in the United States and internationally, as amended.

The Clerk read the title of the concurrent resolution.

The text of the concurrent resolution is as follows:

H. CON. RES. 122

Whereas this resolution may be cited as the ''Protection of the Right of Tribes to stop the Export of Cultural and Traditional Patrimony Resolution'' or the ''PROTECT Patrimony Resolution'';

Whereas the tribal cultural items of American Indians, Alaska Natives, and Native Hawaiians (collectively ''tribes'' or ''Native Americans'') in the United States of America include ancestral remains; funerary objects; sacred objects; and objects of cultural patrimony (hereinafter ''tribal cultural items''), which are objects that have ongoing historical, traditional, or cultural importance central to a Native American group or culture itself, and which, therefore, cannot be alienated, appropriated, or conveyed by any individual;

Whereas tribal cultural items are vital to tribal cultural survival and the maintenance of tribal ways of life;

Whereas the nature and the description of tribal cultural items are sensitive and to be treated with respect and confidentiality, as appropriate;

Whereas violators often export tribal cultural items overseas with the intent of evading Federal and tribal laws;

Whereas tribal cultural items continue to be removed from tribal possession and sold in black or public markets in violation of Federal and tribal laws, including laws designed to protect tribal cultural property rights;

Whereas the illegal trade of tribal cultural items involves a sophisticated and lucrative black market, as items make their way through domestic markets, and then are often exported overseas;

Whereas auction houses in foreign countries have held sales of tribal cultural items from the Pueblo of Acoma, the Pueblo of Laguna, the Pueblo of San Felipe, the Hopi Tribe, and other tribes;

Whereas after tribal cultural items are exported abroad, tribes have difficulty stopping the sale of these items and securing their repatriation to their home communities, where the items belong;

Whereas Federal agencies have a responsibility to consult with tribes to stop the theft, illegal possession or sale, transfer, and export of tribal cultural items;

Whereas an increase in the investigation and successful prosecution of violations of the Native American Graves Protection and Repatriation Act (25 U.S.C. 3001 et seq.) and the Archaeological Resources Protection Act (16 U.S.C. 470aa–470mm) is necessary to deter illegal traders; and

Whereas many tribes and tribal organizations have passed resolutions condemning the theft and sale of tribal cultural items, including—

(1) the National Congress of American Indians passed Resolutions SAC–12–008 and SD–15–075 to call upon the United States, in consultation with tribes, to address international repatriation and take affirmative actions to stop the theft and illegal sale of tribal cultural items both domestically and abroad;

(2) the All Pueblo Council of Governors, representative of 20 Pueblo Indian tribes, noting that the Pueblo Indian tribes of the southwestern United States have been disproportionately affected by the illegal sale of tribal cultural items both domestically and internationally and in violation of Federal and tribal laws, passed Resolutions Nos. 2015–12 and 2015–13 to call upon the United States, in consultation with tribes, to address international repatriation and take affirmative actions to stop the theft and illegal sale of tribal cultural items both domestically and abroad;

(3) the United South and Eastern Tribes, an intertribal organization comprised of twenty-six federally recognized tribes, passed Resolution No. 2015:007, which calls