



**House Committee on Taxation
Testimony in Support of HB 2105
Presented by Kent Eckles**

Wednesday, February 3rd, 2021

Mister Chairman and members of the committee, my name is Kent Eckles on behalf of the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state.

The Kansas Chamber appreciates the opportunity to testify in support of House Bill 2105, a bill that increases Kansas' one-day safe harbor from personal income tax and withholding obligations for employees traveling outside of their home state for temporary periods to a 30-day safe harbor.

House Bill 2105 is another recommendation from the Council on State Taxation (COST). COST has been a leading advocate for the passage of the federal mobile workforce legislation which sets a uniform 30-day safe harbor period. However, that bill has failed to move through Congress, so COST is asking that states address this issue.

In today's economy where technology has made it possible to work remotely from anywhere, state laws should be modernized to avoid unexpected tax liability for workers who temporarily perform their duties in nonresident states. HB 2105 also reduces withholding and reporting burdens on employers whose employees work for less than 30 days in Kansas.

In closing, we respectfully ask for your support of House Bill 2105. We would be happy to answer any questions at the appropriate time.