

**Bill Summary**  
2<sup>nd</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1843</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.:</b>	<b>3063</b>
<b>Author:</b>	<b>Sen. Leewright</b>
<b>Date:</b>	<b>01/28/2022</b>

**Bill Analysis**

SB 1843 modifies the payroll apportionment factor as it relates to the corporate income tax to include expenditures of employees who reside in the state and work for a business located outside the state, in the proportion that time spent working from home bears to the total time spent working from home and other location outside of the state.

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