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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/01/2016	.	
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The Committee on Appropriations (Galvano) recommended the following:

Senate Amendment (with title amendment)

Delete lines 66 - 157
and insert:

3. "Infrastructure" means public roads; public bridges; property, equipment, and related support facilities owned or used by communication networks, electric generating systems, electric transmission and distribution systems, gas transmission and distribution systems, or water pipelines.

4. "Mutual aid agreement" means an agreement to which two



11 or more business entities are parties and under which a public
12 utility, a municipally owned utility, an electric cooperative, a
13 natural gas special district, a natural gas transmission
14 pipeline, or a joint agency owning, operating, or owning and
15 operating infrastructure used for electric generation, electric
16 or gas transmission, or electric or gas distribution in this
17 state may request that an out-of-state business perform work in
18 this state in anticipation of a disaster or an emergency.

19 5. "Out-of-state business" means a business entity that:

20 a. Does not have a presence in this state, except with
21 respect to the performance of emergency-related work, and
22 conducts no business in this state, and whose services are
23 requested by a registered business or by a unit of state or
24 local government for purposes of performing emergency-related
25 work in this state; and

26 b. Is not registered and does not have tax filings or
27 presence sufficient to require the collection or payment of a
28 tax in this state during the tax year immediately before the
29 disaster-response period. The term also includes a business
30 entity that is affiliated with a registered business solely
31 through common ownership.

32 6. "Out-of-state employee" means an employee who does not
33 work in this state, except for emergency-related work on
34 infrastructure during a disaster-response period.

35 7. "Registered business" means a business entity that is
36 registered to do business in this state before the disaster-
37 response period begins.

38 (b)1. Notwithstanding any other law, an out-of-state
39 business that is conducting operations within this state during



747564

40 a disaster-response period solely for purposes of performing
41 emergency-related work or pursuant to a mutual aid agreement is
42 not considered to have established a level of presence that
43 would require that business to register, file, and remit state
44 or local taxes or fees or require that business to be subject to
45 any registration, licensing, or filing requirements in this
46 state. For purposes of any state or local tax on or measured, in
47 whole or in part, by net or gross income or receipts, the
48 activity of the out-of-state business conducted in this state
49 during the disaster-response period must be disregarded with
50 respect to any filing requirements for such tax, including the
51 filing required for a consolidated group of which the out-of-
52 state business may be a part. This includes the following:

- 53 a. Reemployment assistance taxes.
- 54 b. State or local professional or occupational licensing
55 requirements or related fees.
- 56 c. Local business taxes.
- 57 d. Taxes on the operation of commercial motor vehicles.
- 58 e. Corporate income tax.
- 59 f. Tangible personal property tax and use tax on equipment
60 that is brought into the state by the out-of-state business,
61 used by the out-of-state business only to perform emergency-
62 related work during the disaster-response period, and removed
63 from the state by the out-of-state business following the
64 disaster-response period.

65 2. Notwithstanding any other law, an out-of-state employee
66 whose only employment in this state is for the performance of
67 emergency-related work or pursuant to a mutual aid agreement
68 during a disaster-response period is not required to comply with



747564

69 state or local occupational licensing requirements or related
70 fees.

71 (c) An out-of-state business or out-of-state employee who
72 remains in this state after the disaster-response period is not
73 entitled to the privileges provided in this subsection for
74 activities performed after the disaster-response period ends and
75 is subject to the state's normal standards for establishing
76 presence or residency or for doing business in the state.

77
78 ===== T I T L E A M E N D M E N T =====

79 And the title is amended as follows:

80 Delete lines 9 - 14

81 and insert:

82 period; providing an effective date.