

SENATE BILLS **2**

SB 47 EMERGENCY MANAGEMENT ACT AMENDMENTS **2**

Senate Bills

SB 47 Emergency Management Act Amendments**Amends:** 59-7-102, 59-7-404.5, 59-10-403, 59-12-104**Enacts:** 53-2a-1201, 53-2a-1202, 53-2a-1203, 53-2a-1204, 53-2a-1205, 59-10-116.1**Effective:** **Multiple effective dates**

This bill defines an out-of-state business and provides that an out-of-state business that enters the state during a declared disaster or emergency to conduct work related to the disaster or emergency is exempt from licensing or registration requirements; provides: (1) retrospective to January 1, 2014, an out-of-state business is exempt from corporate tax and from withholding requirements for its employees for income earned during a disaster period and for the purpose of responding to the disaster, (2) retrospective to January 1, 2014, an out-of-state employee is exempt from individual income tax on income earned or passed through from an out-of-state business during a disaster period and for the purpose of responding to the disaster, (3) effective July 1, 2014, a sales tax exemption for property stored, used, or consumed in the state that is temporarily brought into the state during a period of disaster by an out-of-state business for disaster-related work and (4) effective May 13, 2014, property brought into the state temporarily is not subject to property tax; provides that any out-of-state business or out-of-state employee that remains in the state after the disaster period is subject to the state's normal standards for establishing presence or residency, or doing business in the state; and requires any out-of-state business that enters the state for disaster- or emergency-related work to provide the Division of Occupational and Professional Licensing a statement about the purpose of its business in the state, upon request.