

**Effective 5/13/2014**

**53-2a-1203 Business and employee status during disaster period.**

- (1) Notwithstanding any other provision, an out-of-state business that conducts operations within the state for purposes of performing work or services related to a declared state disaster or emergency during the disaster period:
  - (a) is not considered to have established a level of presence that would require that business to be subject to any state licensing or registration requirements, provided that the out-of-state business is in substantial compliance with all applicable regulatory and licensing requirements in its state of domicile, including:
    - (i) unemployment insurance;
    - (ii) state or local occupational licensing fees;
    - (iii) public service commission regulation; or
    - (iv) state or local licensing or regulatory requirements; and
  - (b) is exempt from the registration requirements under Title 16, Corporations, Title 42, Names, and Title 48, Partnership; and
  - (c) shall, within a reasonable time after entry, upon the request of the Labor Commission or the Department of Insurance, confirm that it is in compliance with Subsections 34A-2-406(1)(a), (1)(b), and (2).
- (2) Notwithstanding any other provision, an out-of-state employee who performs disaster- or emergency-related work specific to a declared state disaster or emergency during the disaster period is not subject to any state licensing or registration requirements provided that the out-of-state employee is in substantial compliance with all applicable regulatory and licensing requirements in the employee's state of residence or state of employment.
- (3)
  - (a) Income taxation related to an out-of-state employee or an out-of-state business is as provided in:
    - (i) Title 59, Chapter 7, Corporate Franchise and Income Taxes; and
    - (ii) Title 59, Chapter 10, Individual Income Tax Act.
  - (b) Sales and use taxation during a disaster period is as provided in Title 59, Chapter 12, Sales and Use Tax Act.
  - (c) Any property brought into the state temporarily during the disaster period is not subject to any state or local ad valorem taxes under Title 59, Chapter 2, Property Tax Act.

Enacted by Chapter 376, 2014 General Session