

Effective 5/13/2014

59-10-116.1 Exemption for out-of-state employee.

(1) As used in this section:

- (a) "Declared state disaster or emergency" is as defined in Section 53-2a-1202.
- (b) "Disaster period" is as defined in Section 53-2a-1202.
- (c) "Out-of-state business" is as defined in Section 53-2a-1202.
- (d) "Out-of-state employee" is as defined in Section 53-2a-1202.

(2) An out-of-state employee, including a pass-through entity taxpayer who is an out-of-state employee, is exempt from a tax under this chapter for income earned or passed through:

- (a) from an out-of-state business;
- (b) during a disaster period; and
- (c) as a result of the out-of-state business responding to a declared state disaster or emergency.

Enacted by Chapter 376, 2014 General Session