

88 (iii) public service commission regulation; or  
 89 (iv) state or local licensing or regulatory requirements; and  
 90 (b) is exempt from the registration requirements under Title 16, Corporations, Title 42,  
 91 Names, and Title 48, Partnership; and  
 92 (c) shall ~~§~~ , within a reasonable time after entry, upon the request of the Labor  
 92a Commission or the Department of Insurance, ~~§~~ confirm that it is in compliance with Section  
 92b 34A-2-406 ~~§~~ (1)(a), (1)(b), and (2) ~~§~~ .

93 (2) Notwithstanding any other provision, an out-of-state employee who performs  
 94 disaster or emergency related work specific to a declared state disaster or emergency during the  
 95 disaster period is not subject to any state licensing or registration requirements provided that  
 96 the out-of-state employee is in substantial compliance with all applicable regulatory and  
 97 licensing requirements in the employee's state of residence or state of employment.

98 (3) (a) Income taxation related to an out-of-state employee or an out-of-state business  
 99 is as provided in:

- 100 (i) Title 59, Chapter 7, Corporate Franchise and Income Taxes; and
- 101 (ii) Title 59, Chapter 10, Individual Income Tax Act.

102 (b) Sales and use taxation during a disaster period is as provided in Title 59, Chapter  
 103 12, Sales and Use Tax Act.

104 (c) Any property brought into the state temporarily during the disaster period is not  
 105 subject to any state or local ad valorem taxes under Title 59, Chapter 2, Property Tax Act.

106 Section 4. Section **53-2a-1204** is enacted to read:

107 **53-2a-1204. Business or employee activity after disaster period.**

108 Any out-of-state business or out-of-state employee that remains in the state after the  
 109 disaster period will become subject to the state's normal standards for establishing presence or  
 110 residency, or doing business in the state.

111 Section 5. Section **53-2a-1205** is enacted to read:

112 **53-2a-1205. Administration -- Notification and procedures.**

113 (1) Any out-of-state business that enters the state shall, within a reasonable time after  
 114 entry, not to exceed 30 days, provide to the Division of Occupational and Professional  
 115 Licensing a statement that it is in the state for purposes of responding to the disaster or  
 116 emergency, which statement shall include the business's:

- 117 (a) name;
- 118 (b) state of domicile;

- 119           (c) principal business address;  
 120           (d) federal tax identification number;  
 121           (e) date of entry;  
 122           (f) contact information; and  
 123           (g) evidence of compliance with the regulatory or licensing requirements in Section  
 124 53-2a-1203, such as a copy of applicable permits or license ~~§~~ s ~~←~~§ .

125           (2) Any affiliate of a registered business in the state and any out-of-state business that  
 126 is registered as a public utility in another state and that is providing assistance under the terms  
 127 of a utility multistate mutual aid agreement shall not be required to provide the information  
 128 required in Subsection (1), unless requested by the Division of Occupational and Professional  
 129 Licensing within a reasonable period of time.

130           (3) An out-of-state business or an out-of-state employee that remains in the state after  
 131 the disaster period shall complete state and local registration, licensing, and filing requirements  
 132 that establish the requisite business presence or residency in the state.

133           (4) The Division of Occupational and Professional Licensing shall:

134           (a) make rules necessary to implement Subsection (3);

135           (b) develop and provide forms or online processes; and

136           (c) maintain and make available an annual report of any designations made pursuant to  
 137 this section.

138           Section 6. Section **59-7-102** is amended to read:

139           **59-7-102. Exemptions.**

140           (1) Except as provided in this section, the following are exempt from a tax under this  
 141 chapter:

142           (a) an organization exempt under Section 501, Internal Revenue Code;

143           (b) an organization exempt under Section 528, Internal Revenue Code;

144           (c) an insurance company that is otherwise taxed on the insurance company's premiums  
 145 under Chapter 9, Taxation of Admitted Insurers;

146           (d) a local building authority as defined in Section **17D-2-102**;

147           (e) a farmers' cooperative; or

148           (f) a public agency, as defined in Section **11-13-103**, with respect to or as a result of an  
 149 ownership interest in: