

121 team;

122 (b) an individual who is a professional entertainer and who performs services in the
123 professional performing arts;

124 (c) an individual of prominence who performs services for wages on a per-event basis;

125 (d) an individual who performs construction services to improve real property,
126 predominantly on a construction site, as a laborer;

127 (e) an individual who is a key employee, without regard to ownership or the existence
128 of a benefit plan, for the year immediately preceding the current tax year pursuant to

129 Subsection 416(i), Internal Revenue Code; ~~§~~ or ~~§~~

130 (f) an individual who is an employee of a non-corporate employer, and who would be a
131 key employee without regard to ownership or the existence of a benefit plan, for the year
132 immediately preceding the current tax year pursuant to Subsection 416(i), Internal Revenue
133 Code, if:

134 (i) the term "employee" were substituted for the term "officer"; and

135 (ii) the individual is one of the non-corporate employer's 50 highest paid employees
136 without regard to whether the individual is an officer.

137 Section 4. Section **59-10-402** is amended to read:

138 **59-10-402. Requirement of withholding -- Exceptions.**

139 (1) As used in this section:

140 (a) "Day" means any period of time during a calendar day that an individual is present
141 in the state, unless the presence is solely for transportation through the state.

142 (b) "Related entity" means:

143 (i) a stockholder who is an individual, or a member of the stockholder's family as
144 described in Section 318, Internal Revenue Code, if the stockholder and the members of the
145 stockholder's family own, in the aggregate, at least 50% of the value of the nonresident
146 individual's outstanding stock;

147 (ii) a stockholder, or a stockholder's partnership, limited liability company, estate, trust,
148 or corporation, if the stockholder and the stockholder's partnerships, limited liability
149 companies, estates, trusts, or corporations own, in the aggregate, at least 50% of the value of
150 the nonresident individual's outstanding stock; or

151 (iii) a corporation, or a party related to the corporation in a manner that would require