

SCS HB 1190 -- FACILITATING RAPID RESPONSE TO DISASTERS

This bill establishes the Facilitating Business Rapid Response to State Declared Disasters Act. An out-of-state business that is responding to a declared state disaster or emergency or any of its out-of-state employees are not subject to specified state or local employment, licensing, or registration requirements, including registration with the Secretary of State; withholding or income tax registration, filing, or remitting requirements; and use tax on equipment used or consumed if the equipment does not remain in the state after the disaster period unless the out-of-state business or employee remains in Missouri after the conclusion of the disaster period. An out-of-state business includes a business that is affiliated with a registered business solely through common ownership if that entity does not have any registrations, tax filings, or nexus in the state before the declared disaster or emergency. A prior registration as an out-of-state business for a declared disaster or emergency must not be considered a registration in this state. The employees of an out-of-state business who are responding to a declared disaster in Missouri are not required to file and pay state or local income taxes, to be subject to tax withholdings, or to pay any state or local fee unless the employee remains in Missouri after the conclusion of the disaster period.

The out-of-state business must provide assistance in repairing, renovating, installing, or building infrastructure related to the declared disaster or emergency; notify the Secretary of State within 10 days of entering the state; and provide specified information. The Secretary of State must provide the information to the Department of Revenue within 30 days after receipt of the notification.

These provisions cannot grant the exemptions authorized by the act to any out-of-state business that is performing work pursuant to a request for bid or request for proposal by a state agency or political subdivision.

Specified provisions regarding the tax clearance, financial assurance, and unemployment insurance requirements of a transient employer must not apply to an out-of-state business responding to a disaster in Missouri.

The bill requires the Department of Transportation to issue emergency utility response permits that allow motor carriers to transport equipment and the infrastructure necessary for repair work immediately following a disaster where utility service has been disrupted. Under exigent circumstances, verbal approval of the operation may be made by the motor carrier compliance

supervisor or other designated motor carrier services representative. The motor carriers may operate on state highways and roads at any time on any day to assist utility companies granted a permit.