HB 1801 -- FACILITATING BUSINESS RAPID RESPONSE TO STATE DECLARED DISASTERS ACT

SPONSOR: White

This bill establishes the Facilitating Business Rapid Response to State Declared Disaster Act to exempt an out-of-state business and its employees from Missouri withholding, income, and use tax, and employment, licensing, and registration requirements for a period of 60 days after the President or Governor declares a state of emergency or major disaster if the business has no registrations, tax filings, or nexus in the state before the declared disaster or emergency. However, a prior registration as an out-of-state business for a declared disaster or emergency is allowed. The out-of-state business must provide assistance in repairing, renovating, installing, or building infrastructure related to the declared disaster or emergency and register with the Secretary of State within ten days of entering the state. The Secretary of State will provide the registration information to the Department of Revenue within 30 days after receipt of notification. If the business stays in the state after 60 days, it must meet all tax, registration, licensing, and filing requirements resulting from having nexus with the state.