

HCS HB 1801 -- RAPID RESPONSE TO STATE DISASTERS (White)

This bill establishes the Facilitating Business Rapid Response to State Declared Disasters Act that exempts 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 10 days before and 60 days after the President of the United States or the 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 must not be considered a registration in this state. The out-of-state business must provide assistance in repairing, renovating, installing, or building infrastructure related to the declared disaster or emergency and provide specified information to the Secretary of State within 10 days of entering the state. The Secretary of State must provide the 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.