AN ACT CONCERNING NEXUS PROVISIONS FOR CERTAIN DISASTER-RELATED OR EMERGENCY-RELATED WORK PERFORMED IN THE STATE.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (Effective from passage) (a) As used in this section:

1. "Public service company" and "telecommunications company" have the same meanings as provided in section 16-1 of the general statutes;

2. "Critical infrastructure" means real property and tangible personal property, including, but not limited to, buildings, conduits, lines, fiber optic cables, poles, pipes, structures and equipment, owned or used by a public service company or a telecommunications company to generate, transmit or distribute such company's product or service in the state;

3. "State disaster or emergency" means a disaster or an emergency event for which (A) the Governor has issued a proclamation of a disaster or an emergency pursuant to chapter 517 of the general statutes, or (B) the President of the United States has issued a declaration of the existence in the state of a major disaster or an emergency;

4. "Disaster-related or emergency-related work" means repairing, renovating, installing, constructing or rendering services to critical infrastructure in the state that has been damaged, impaired or destroyed by a state disaster or emergency;
(5) "Disaster response period" means the period (A) commencing ten calendar days prior to the date of issuance of the proclamation or declaration of a state disaster or emergency, and (B) ending sixty calendar days after the Governor has proclaimed or the President has declared, as applicable, the end of such disaster or emergency;

(6) "Out-of-state business" means a business entity that, in the income or taxable year immediately preceding the state disaster or emergency, was not registered with the state or any political subdivision thereof, did not submit any tax filings to the state and did not derive income from sources within the state. "Out-of-state business" includes a business entity that (A) was present in the state or conducted operations in the state, to perform disaster-related or emergency-related work, but otherwise satisfies the provisions of this subdivision, or (B) is affiliated with a registered business solely through common ownership and otherwise satisfies the provisions of this subdivision;

(7) "Out-of-state employee" means an employee of an out-of-state business who does not work in the state, other than performing disaster-related or emergency-related work during a disaster response period; and

(8) "Registered business" means a business entity that is registered with the Secretary of the State to do business in the state prior to the state disaster or emergency.

(b) Notwithstanding any provision of title 12 of the general statutes or subsection (c) of section 14-34a of the general statutes, no out-of-state business or out-of-state employee who is present in the state or conducts operations in the state, to perform disaster-related or emergency-related work during a disaster response period, shall be deemed to have established sufficient presence in the state to require such business or employee to (1) register with the state or any political subdivision thereof, (2) be subject to property tax or state taxes, other than transaction taxes and fees including, but not limited to, sales and use taxes, fuel taxes or charges or fees on rental passenger motor
vehicles, rental trucks or rental machinery, unless such transaction
taxes or fees are suspended or otherwise exempted during a disaster
response period, (3) submit any tax filing to the state, or (4) be licensed
by the state, provided such business or employee is properly
registered, licensed or otherwise authorized under the laws of another
state to perform disaster-related or emergency-related work.

(c) For purposes of any tax imposed on income or gross receipts, all
activities of an out-of-state business that is present in the state or
conducts operations in the state, to perform disaster-related or
emergency-related work during a disaster response period, shall be
disregarded with respect to any filing required for such tax, including,
but not limited to, a combined unitary tax return.

(d) (1) Any out-of-state business that is present in the state or
conducts operations in the state, to perform disaster-related or
emergency-related work during a disaster response period, shall
provide, upon request by the Secretary of the State, a written statement
that such business is in the state for purposes of responding to the state
disaster or emergency. Such statement shall include the out-of-state
business's name, state of domicile, principal business address,
telephone number, electronic mail address, federal tax identification
number and date of entry into the state, and may be provided
electronically.

(2) The Secretary of the State may request a registered business that
is an affiliate of such out-of-state business to provide the written
statement and information set forth in subdivision (1) of this
subsection. Such registered business shall also include the registered
business's name, principal business address, telephone number and
electronic mail address.

(e) Any out-of-state business or out-of-state employee who remains
in the state after the disaster response period shall be subject to all
other laws that provide standards to establish presence in the state and
shall comply with any provision of the general statutes that becomes
applicable to such business or employee due to such presence.
This act shall take effect as follows and shall amend the following sections:

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<th>Section 1</th>
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<th>New section</th>
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