

IC 6-8-13

Chapter 13. Disaster Recovery Exemptions

IC 6-8-13-1

"Department"

Sec. 1. As used in this chapter, "department" refers to the department of state revenue.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-2

"Disaster emergency"

Sec. 2. As used in this chapter, "disaster emergency" means the following:

- (1) A disaster emergency declared under IC 10-14-3-12.
- (2) A state of energy emergency declared under IC 10-14-3-13.
- (3) A local disaster emergency declared under IC 10-14-3-29.
- (4) A request by a registered business for disaster or emergency assistance under a mutual assistance agreement.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-3

"Disaster period"

Sec. 3. As used in this chapter, "disaster period" means the period:

- (1) beginning on the date ten (10) days before the day on which a disaster emergency is declared; and
- (2) ending sixty (60) days after the date on which the disaster emergency declaration ends.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-4

"Disaster emergency related work"

Sec. 4. As used in this chapter, "disaster emergency related work" means:

- (1) repairing, renovating, installing, or building; or
- (2) rendering services or transacting other business activities related to;

infrastructure that is damaged, impaired, or destroyed by an event that caused a disaster emergency to be declared.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-5

"Registered business"

Sec. 5. As used in this chapter, "registered business" means an entity that is registered with the department to do business in Indiana before a disaster emergency is declared.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-6

"Entity"

Sec. 6. As used in this chapter, "entity" has the meaning set forth in IC 23-1-20-10.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-7

"Infrastructure"

Sec. 7. As used in this chapter, "infrastructure" means the following:

- (1) Real or personal property or equipment owned or used by:
 - (A) a public utility (as defined in IC 8-1-2-1(a) or IC 8-1-8.5-1(a));
 - (B) a municipally owned utility (as defined in IC 8-1-2-1(h));
 - (C) a joint agency (as defined in IC 8-1-2.2-2(e)); or
 - (D) a communications service provider (as defined in IC 8-1-32.6-3).

- (2) Public roads and bridges and related support facilities.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-7.5

"Mutual assistance agreement"

Sec. 7.5. As used in this chapter, "mutual assistance agreement" means an agreement to which one (1) or more registered businesses and one (1) or more out-of-state businesses are parties and under which a public utility, municipally owned utility, or joint agency owning, operating, or owning and operating infrastructure in Indiana may request and receive assistance from an out-of-state business to perform disaster emergency related work during a disaster period.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-8

"Out-of-state business"

Sec. 8. (a) As used in this chapter, "out-of-state business" means an entity that:

- (1) is not:
 - (A) a registered business;
 - (B) incorporated in Indiana; or
 - (C) otherwise authorized to do business in Indiana;on the date on which a disaster period begins; and
- (2) does not maintain a physical presence in Indiana during the taxable year in which a disaster emergency is declared.

(b) The term includes the following:

- (1) A business whose services are requested by a registered business or by a state or local government for performing disaster emergency related work in Indiana.
- (2) A business entity that is affiliated with a registered business in Indiana solely through common ownership.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-9

"Out-of-state employee"

Sec. 9. As used in this chapter, "out-of-state employee" means an individual who is:

- (1) employed by an out-of-state business at any time during a disaster period; and
- (2) for purposes of section 14 of this chapter, not a resident of Indiana.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-10

Submission of information by out-of-state businesses performing disaster emergency related work

Sec. 10. (a) An out-of-state business that enters Indiana shall, upon request, provide the department a statement that the business is in Indiana for purposes of responding to a disaster emergency. The statement must include:

- (1) the name of the business;
- (2) the state in which the business is domiciled;
- (3) the principal business address of the business;
- (4) the federal tax identification number of the business;
- (5) the date the business entered Indiana; and
- (6) contact information for the business.

(b) A registered business shall, upon request, provide the information required by subsection (a) for any affiliate that enters Indiana as an out-of-state business. The notification must include contact information for the registered business.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-11

Exemptions

Sec. 11. Subject to section 14 of this chapter, an out-of-state business that performs disaster emergency related work in Indiana during a disaster period is exempt from the following during the disaster period:

- (1) Paying any state or local taxes, including ad valorem and payroll taxes, regardless of the manner in which the out-of-state business reports, files, or remits the taxes. For purposes of any state or local tax on or measured by, in whole or in part, gross or net income or receipts, all activity of the out-of-state business that is conducted in Indiana in accordance with this chapter is disregarded with respect to any filing requirement of the tax, including a filing requirement for a unitary or combined group of which the out-of-state business may be a part.
- (2) Complying with any state or local business, occupational licensing, or registration requirements.
- (3) Providing worker's compensation insurance under IC 22-3-5.
- (4) Making employer contributions to the unemployment compensation system under IC 22-4-10.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-12

Presence of out-of-state employees; bearing on residency

Sec. 12. An out-of-state employee is not considered to have established residency or a presence in Indiana that would require the employee or the employer to:

- (1) file and pay state or local income taxes;
- (2) be subject to income tax withholding; or
- (3) file and pay any other state or local tax or fee;

during a disaster period. This includes any related state or local employer withholding or remittance obligations.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-13

Out-of-state employees; licensing and registration exemption

Sec. 13. An out-of-state employee is exempt from state and local licensing and registration requirements with respect to disaster emergency related work performed during a disaster period.

As added by P.L.293-2013(ts), SEC.26.

IC 6-8-13-14

Requirement to pay transaction fees and taxes

Sec. 14. Unless otherwise exempted during a disaster period, an out-of-state business or an out-of-state employee shall pay transaction taxes and fees, including:

- (1) fuel taxes;
- (2) hotel taxes;
- (3) car rental taxes; or
- (4) gross retail taxes or use taxes on a purchase of materials or services by the out-of-state business or out-of-state employee for use or consumption during the disaster period, unless the purchase is otherwise exempt during a disaster period.

As added by P.L.293-2013(ts), SEC.26.