

CHAPTER 201  
SB 103-FN - FINAL VERSION

06/24/2021 1946CofC  
06/24/2021 2073EBA

2021 SESSION

21-1070  
05/04

SENATE BILL        ***103-FN***

AN ACT            relative to nexus provisions for certain disaster-related or emergency-related work performed in the state.

SPONSORS:        Sen. Bradley, Dist 3

COMMITTEE:      Ways and Means

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ANALYSIS

This bill waives certain business registration, licensing, and taxation requirements for out-of-state businesses temporarily performing work in New Hampshire during a declared state of emergency.

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Explanation:      Matter added to current law appears in ***bold italics***.  
                         Matter removed from current law appears ~~[in brackets and struckthrough.]~~  
                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty One*

AN ACT                   relative to 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 Court convened:*

1           201:1 New Chapter; State of Emergency Waivers for Out-of-State Businesses and Employees.  
2 Amend RSA by inserting after chapter 319-C the following new chapter:

CHAPTER 319-D

State of Emergency Waivers for Out-of-State Businesses and Employees

319-D:1 Definitions. In this chapter:

I. "Communications services" has the same meaning as provided in RSA 82-A:2, III.

II. "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 utility, a rural electric cooperative, or a provider of communications services to generate, transmit or distribute such company's product or service in the state.

III. "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.

IV. "Disaster response period" means the period commencing 10 calendar days prior to the date of issuance of the proclamation or declaration of a state disaster or emergency, and ending 60 calendar days after the governor has proclaimed or the president has declared, as applicable, the end of such disaster or emergency.

V. "Out-of-state business" means a business entity that does not have a presence in the state and does not conduct business in the state. "Out-of-state business" includes a business entity that:

(a) Is 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 chapter; or

(b) Is affiliated with a registered business solely through common ownership and otherwise satisfies the provisions of this chapter.

VI. "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.

VII. "Public utility" has the same meaning as provided in RSA 362:2,I.

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1 VIII. "Registered business" means a business entity that is registered with the secretary of  
2 the state to do business in the state prior to the state disaster or emergency.

3 IX. "Rural electric cooperative" means an association incorporated under RSA 301:53.

4 X. "State disaster or emergency" means a disaster or an emergency event for which:

5 (a) The governor has issued a proclamation of a disaster or an emergency pursuant to  
6 RSA 4:45; or

7 (b) The President of the United States has issued a declaration of the existence in the  
8 state of a major disaster or an emergency.

9 319-D:2 Status of Out-of-State Businesses and Employees During Disaster Period.  
10 Notwithstanding any other provision of law to the contrary, no out-of-state business or out-of-state  
11 employee who is present in the state or conducts operations in the state, to perform disaster-related  
12 or emergency-related work during a disaster response period, shall be deemed to have established  
13 sufficient presence in the state to require such business or employee to:

14 I. Register with the state or any political subdivision thereof;

15 II. Be subject to any state taxes other than transaction taxes and fees, which transaction  
16 taxes and fees include, but are not limited to, sales and use taxes, fuel taxes or charges or fees on  
17 rental passenger motor vehicles, rental trucks or rental machinery, unless such transaction taxes or  
18 fees are suspended or otherwise exempted during a disaster response period;

19 III. Submit any tax filing to the state; or

20 IV. Be subject to business licensing or occupational licensing by the state, provided such  
21 business or employee is properly registered, licensed or otherwise authorized under the laws of  
22 another state to perform disaster-related or emergency-related work. Any out-of-state business or  
23 out-of-state employee who remains in the state after the disaster response period shall be subject to  
24 all other laws that provide standards to establish presence in the state, and shall comply with any  
25 provision of the general statutes that becomes applicable to such business or employee due to such  
26 presence, including licensing and registration requirements.

27 319-D:3 Notification.

28 I. Any out-of-state business that is present in the state or conducts  
29 operations in the state, to perform disaster-related or emergency-related work during a disaster  
30 response period, shall provide, upon request by the secretary of the state, a written statement that  
31 such business is in the state for purposes of responding to the state disaster or emergency. The  
32 statement, which may be provided electronically, shall include the following information for the out-  
33 of-state business:

34 (a) Name.

35 (b) State of domicile.

36 (c) Principal business address.

37 (d) Telephone number.

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- 1           (e) Electronic mail address.
- 2           (f) Federal tax identification number.
- 3           (g) Date of entry into the state.
- 4           (h) Affirmation that it meets all relevant license and registration information for its
- 5 state of domicile.

6           II. The secretary of the state may request a registered business that is an affiliate of such  
7 out-of-state business to provide the written statement and information set forth in paragraph I.  
8 Such registered business shall also include the registered business's name, principal business  
9 address, telephone number, and electronic mail address.

10          III. No out-of-state business that has received a request from the secretary of the state for a  
11 written statement or is an affiliate of a registered business that has received such request shall be  
12 prevented from commencing disaster-related or emergency-related work in the state prior to the  
13 provision of the written statement.

14          201:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: August 10, 2021  
Effective Date: October 09, 2021

