

# **DISASTER RESPONSE TIME IS CRITICAL**



**191 MAJOR DISASTERS DECLARED  
ACROSS THE U.S. SINCE 2010!**  
**[www.fema.gov/disasters](http://www.fema.gov/disasters)**



# HURRICANES, WINTER STORMS, WILDFIRES, TORNADOS, ETC.



# TIME IS CRITICAL

WHEN DISASTER STRIKES - AT&T NEEDS TO DEPLOY RESOURCES TO GET THE STATE INFRASTRUCTURE BACK IN BUSINESS QUICKLY



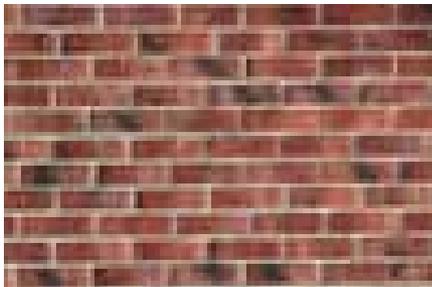
# CHALLENGES TO RAPID RESPONSE: TAX FILINGS AND REGULATORY REQUIREMENTS



# Deploying the Out of State Employees and Resources temporarily is sometimes needed



# APPLYING ROUTINE/NORMAL TAX AND REGULATORY REQUIREMENTS DURING A DISASTER CAN SLOW DOWN DISASTER RECOVERY



## LEGISLATIVE PROPOSAL:

**Disaster Recovery legislation would amend current laws and give critical infrastructure businesses the ability to focus on quickly responding to the needs of the state and its citizens during a declare disaster**



## What the bill does:

- **Recognizes the temporary nature of work and the need to rapid response.**
- **Amends current state tax and regulatory laws for out of state employees and companies that provide critical infrastructure during declared disasters.**
- **Allows out of state businesses or employees to NOT register and file and/or remit state and local income taxes during the declare disaster period, while in the state performing disaster recovery.**
- **Allows out of state businesses or employees to NOT be subject to state licensing or registrations requirements for a set period of time.**
- **Out of State employees and employers would continue to be subject to taxes and all licensing requirements in their home state.**



## What the bill does:

- Exempts any out of state employee from having to file and pay income taxes or to be subject to tax withholdings while temporarily in the state performing work during a declared disaster.
- All others tax incurred by the employees or employer are paid as normal. i.e., sales taxes on hotels, car rental, supplies, gasoline, etc.



## DEFINING A DECLARED DISASTER

- **DECLARED BY THE PRESIDENT, GOVERNOR, OR DESIGNATION BY AN OTHER AUTHORIZED OFFICIAL OF THE STATE**



## Defining Critical Infrastructure

- **FOR CRITICAL INFRASTRUCTURE COMPANIES (COMMUNICATIONS, ELECTRIC, GAS, Water, etc.)**
- **NOT FOR “GENERAL BUSINESS” (e.g., roofing contractors, home repair, insurance adjusters, etc.)**



## Other States

### **Bills Enacted:**

- **Alabama**
- **Arizona**
- **Georgia**
- **Utah**
- **Colorado**
- **South Carolina**
- **Missouri**



## Other States

### Bill Pending:

- **Illinois**
- **New Hampshire**
- **New Jersey**
- **Pennsylvania**
- **South Dakota**
- **South Carolina**
- **Missouri**
- **Wisconsin**



## CONCLUSION

- **PROVIDES WIN/WIN/WIN**
- **INFRASTRUCTURE COMPANIES AND EMPLOYEES**
- **STATE AND CITIZENS GET BACK TO NORMAL BUSINESS**



# QUESTIONS?

