



Ohio Revised Code

Section 5703.94 Qualifications for out-of-state disaster business or employee.

Effective: September 28, 2018

Legislation: House Bill 133 - 132nd General Assembly

(A) As used in this section:

- (1) "Declared disaster" means an event for which a disaster declaration has been issued.
- (2) "Disaster declaration" means a declaration issued by the president of the United States or the governor of this state that an emergency exists.
- (3) "Disaster response period" means the period that begins on the tenth day preceding the day on which a disaster declaration is issued through the sixtieth day following the day that the disaster declaration expires or is rescinded.
- (4) "Disaster work" means both of the following:
 - (a) Repairing, renovating, installing, or constructing critical infrastructure damaged or destroyed by the declared disaster, or other business activities related to that critical infrastructure ;
 - (b) Activities conducted in preparation for any activity described in division (A)(4)(a) of this section.
- (5) "Critical infrastructure" means property and equipment owned or used by a qualifying owner or user to provide service to more than one customer, including related support facilities such as buildings, offices, power lines, cable lines, poles, communication lines, and structures.
- (6) "Qualifying owner or user" means a public utility, commercial mobile radio service provider, cable service provider, or video service provider.
- (7) "Public utility" has the same meaning as in section 4905.02 of the Revised Code, without regard to the exclusions from that definition prescribed in divisions (A)(1) to (5) of that section.



(8) "Commercial mobile radio service provider" means a person providing commercial mobile service as defined in 47 U.S.C. 332(d).

(9) "Cable service provider" and "video service provider" have the same meanings as in section 1332.21 of the Revised Code.

(10) "Out-of-state disaster business" means a person that does all of the following or to which apply all of the following:

(a) Receives a qualifying solicitation;

(b) Conducts disaster work in this state during a disaster response period ;

(c) Is not subject to taxation under Chapter 5747. or 5751. of the Revised Code on any basis other than such disaster work during the calendar year preceding the year in which the disaster response period begins or is subject to such taxation during that year solely because the person is a related member of another person.

(11) "Out-of-state employee" means an individual who performs no work in this state, except disaster work during a disaster response period, from the first day of the preceding calendar year to the date on which the disaster response period begins.

(12) "Related member" has the same meaning as in section 5733.042 of the Revised Code without regard to division (B) of that section.

(13) "Qualifying solicitation" means a written solicitation or request from the state, a county, municipal corporation, or township, or a qualifying user or owner of critical infrastructure soliciting or requesting the assistance of a person to perform disaster work in this state.

(14) "Qualifying employee" means one of the following:

(a) An out-of-state employee performing disaster work in this state during a disaster response period whose employer receives a qualifying solicitation to perform such work;



(b) An out-of-state employee performing disaster work in this state on critical infrastructure owned or used by the employee's employer during a disaster response period, provided that employer is a qualifying user or owner.

(B) An out-of-state disaster business or qualifying employee shall qualify for all of the following, as applicable:

(1) The exemption authorized in division (C)(20) of section 718.01, the exemption authorized in division (C)(10) of section 5741.02, the deduction authorized in division (A)(33) of section 5747.01, and the exclusion authorized in division (F)(2) (II) of section 5751.01 of the Revised Code;

(2) An exemption from any requirement to file a document or application with or to remit a fee to the secretary of state as a condition precedent to engaging in business in this state, in accordance with section 1701.041 of the Revised Code;

(3) An exemption from the requirements of Chapters 4121., 4123., and 4141. of the Revised Code, in accordance with division (A)(2) of section 4123.01 and section 4141.42 of the Revised Code;

(4) An exemption from the requirement to obtain a state or local occupational license or other authorization, in accordance with section 4799.04 of the Revised Code.

(C)(1) Upon the request of the tax commissioner, an out-of-state disaster business shall provide the following information to the commissioner:

(a) The name of the out-of-state disaster business and the address of its principal place of business;

(b) The business' federal tax identification number;

(c) A copy of the qualifying solicitation received by the business;

(d) The dates that the out-of-state disaster business and each of the business' out-of-state employees performing disaster work in this state during a disaster response period began performing disaster



work in this state during that period;

(e) The name and social security number of each of the out-of-state disaster business' out-of-state employees performing disaster work in this state during a disaster response period;

(f) The name of any person of which the out-of-state disaster business is a related member, provided that person is subject to taxation under Chapter 5747. or 5751. of the Revised Code during the calendar year preceding the year in which the disaster response period begins;

(g) Any other information required by the tax commissioner.

(2) Upon the request of the tax commissioner, the employer of a qualifying employee shall provide the following information to the commissioner:

(a) The employer's name and the address of its principal place of business;

(b) The employer's federal tax identification number;

(c) For the employer of a qualifying employee described in division (A)(14)(a) of this section, a copy of the qualifying solicitation received by the employer;

(d) The date each of the employer's out-of-state employees performing disaster work in this state during a disaster response period began performing disaster work in this state during that period;

(e) The name and social security number of each of the employer's out-of-state employees performing disaster work in this state during a disaster response period;

(f) Any other information required by the tax commissioner.

(3) If the commissioner makes a request under division (C) (1) or (2) of this section, the out-of-state disaster business or employer shall submit information described in that division to the commissioner not later than thirty days from the date the disaster response period terminates or thirty days after the business or employer receives the request, whichever is later.



(D) The department of taxation may adopt rules necessary to administer this section.