

July 19, 2021
2021-2073-EBA
08/10

Enrolled Bill Amendment to SB 103-FN

The Committee on Enrolled Bills to which was referred SB 103-FN

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

Having considered the same, report the same with the following amendment, and the recommendation that the bill as amended ought to pass.

FOR THE COMMITTEE

Explanation to Enrolled Bill Amendment to SB 103-FN

This enrolled bill amendment corrects the numbering to conform to RSA style.

Enrolled Bill Amendment to SB 103-FN

Amend RSA 319-D:1, V as inserted by section 1 of the bill by replacing lines 2-6 with the following:

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.

Amend RSA 319-D:1, X as inserted by section 1 of the bill by replacing it with the following:

- X. "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 RSA 4:45; 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.

Amend RSA 319-D:2 as inserted by section 1 of the bill by replacing lines 6-12 with the following:

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- I. Register with the state or any political subdivision thereof;
- II. Be subject to any state taxes other than transaction taxes and fees, which transaction taxes and fees include, but are 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;
- III. Submit any tax filing to the state; or
- IV. Be subject to business licensing or occupational licensing by the state, provided such

Amend RSA 319-D:3 as inserted by section 1 of the bill by replacing line 1 with the following:

319-D:3 Notification.

- I. Any out-of-state business that is present in the state or conducts