House Engrossed

FILED
KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-first Legislature
Second Regular Session
2014

CHAPTER 43

HOUSE BILL 2046

AN ACT

AMENDING TITLE 32, ARIZONA REVISED STATUTES, BY ADDING CHAPTER 45; AMENDING TITLE 42, CHAPTER 1, ARTICLE 3, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-1130; AMENDING SECTIONS 43-306, 43-307, 43-401, 43-403, 43-1091 AND 43-1097, ARIZONA REVISED STATUTES; RELATING TO DISASTER RECOVERY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Title 32, Arizona Revised Statutes, is amended by adding chapter 45, to read:

CHAPTER 45

REGULATION OF OUT-OF-STATE BUSINESSES AND OUT-OF-STATE EMPLOYEES DURING A DISASTER

ARTICLE 1. GENERAL PROVISIONS

32-4501. Definitions

IN THIS CHAPTER, UNLESS THE CONTEXT OTHERWISE REQUIRES:

1. "DECLARED DISASTER" MEANS A STATE OF EMERGENCY DECLARED BY THE GOVERNOR, A PRESIDENTIAL DECLARATION OF A FEDERAL MAJOR DISASTER OR EMERGENCY IN THIS STATE OR A DISASTER OR EMERGENCY EVENT IN THIS STATE THAT IS DESIGNATED BY THE DIVISION OF EMERGENCY MANAGEMENT AND THAT REQUIRES DISASTER RECOVERY UNDER THIS CHAPTER.

2. "DISASTER PERIOD" MEANS A PERIOD THAT IS WITHIN TEN CALENDAR DAYS OF THE DATE OF ISSUANCE OF THE DECLARED DISASTER AND THAT EXTENDS FOR A PERIOD OF SIXTY CALENDAR DAYS AFTER THE END OF THE DECLARED DISASTER OR ANY LONGER PERIOD AUTHORIZED BY THE GOVERNOR.

3. "DISASTER RECOVERY" MEANS REPAIRING, RENOVATING, INSTALLING, BUILDING, RENDERING SERVICES OR OTHER BUSINESS ACTIVITIES THAT RELATE TO INFRASTRUCTURE THAT HAS BEEN DAMAGED, IMPAIRED OR DESTROYED BY A DECLARED DISASTER.

4. "INFRASTRUCTURE" MEANS PROPERTY AND EQUIPMENT OWNED OR USED BY COMMUNICATIONS NETWORKS, ELECTRIC GENERATION, TRANSMISSION AND DISTRIBUTION SYSTEMS AND GAS DISTRIBUTION SYSTEMS, WATER PIPELINES, PUBLIC ROADS AND BRIDGES AND RELATED SUPPORT FACILITIES THAT SERVICE MULTIPLE CUSTOMERS OR CITIZENS OF THIS STATE AND INCLUDES BUILDINGS, OFFICES, LINES, POLES, PIPES, STRUCTURES AND EQUIPMENT.

5. "OUT-OF-STATE BUSINESS" MEANS A BUSINESS ENTITY THAT EXISTED AS AN OPERATING ENTITY BEFORE THE DECLARED DISASTER, INCLUDING AN AFFILIATE SOLELY BY COMMON OWNERSHIP OF A REGISTERED BUSINESS, WHOSE SERVICES ARE REQUESTED BY A REGISTERED BUSINESS IN THIS STATE OR BY THE STATE OR A LOCAL GOVERNMENT FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY IN THIS STATE AND THAT MEETS ALL OF THE FOLLOWING CONDITIONS:

(a) IS NOT PRESENT IN THIS STATE.

(b) DOES NOT CONDUCT BUSINESS IN THIS STATE.

(c) DOES NOT HAVE OR MAINTAIN ANY STATE OR LOCAL REGISTRATIONS, LICENSES OR CERTIFICATIONS IN THIS STATE.

(d) DOES NOT MAKE ANY TAX FILINGS IN THIS STATE.

6. "OUT-OF-STATE EMPLOYEE" MEANS AN EMPLOYEE WHO DOES NOT WORK IN THIS STATE EXCEPT FOR PERFORMING DISASTER RECOVERY DURING A DISASTER PERIOD.

7. "REGISTERED BUSINESS" MEANS A BUSINESS ENTITY THAT IS CURRENTLY REGISTERED TO DO BUSINESS IN THIS STATE AND THAT WAS A REGISTERED BUSINESS BEFORE THE DECLARED DISASTER.

32-4502. Temporary relief from registration, licensing and certification requirements; disaster recovery; notice

A. AN OUT-OF-STATE BUSINESS AND AN OUT-OF-STATE EMPLOYEE THAT ARE IN THIS STATE ON A TEMPORARY BASIS SOLELY FOR PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD ARE NOT SUBJECT TO ANY STATE OR LOCAL REGISTRATION, LICENSING OR CERTIFICATION REQUIREMENTS RELATED TO THE PERFORMANCE OF THE DISASTER RECOVERY FOR THE DISASTER PERIOD IF THE OUT-OF-STATE BUSINESS IS IN SUBSTANTIAL COMPLIANCE WITH ALL APPLICABLE REGULATORY AND LICENSING REQUIREMENTS IN ITS STATE OF DOMICILE AND THE OUT-OF-STATE EMPLOYEE IS IN SUBSTANTIAL COMPLIANCE WITH ALL APPLICABLE REGULATORY AND LICENSING REQUIREMENTS IN THE EMPLOYEE'S STATE OF RESIDENCE.

B. ON REQUEST, AN OUT-OF-STATE BUSINESS THAT ENTERS THIS STATE SHALL PROVIDE NOTICE TO THE DIVISION OF EMERGENCY MANAGEMENT THAT IT IS IN THIS STATE FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY. THE NOTICE SHALL INCLUDE THE BUSINESS'S NAME, STATE OF DOMICILE, PRINCIPAL BUSINESS ADDRESS, FEDERAL TAX IDENTIFICATION NUMBER, DATE OF ENTRY AND CONTACT INFORMATION.

C. ON REQUEST, A REGISTERED BUSINESS SHALL PROVIDE THE NOTICE REQUIRED BY SUBSECTION B OF THIS SECTION FOR ANY OUT-OF-STATE BUSINESS AFFILIATE THAT ENTERS THIS STATE. THE NOTICE SHALL INCLUDE THE CONTACT INFORMATION FOR THE REGISTERED BUSINESS.

Sec. 2. Title 42, chapter 1, article 3, Arizona Revised Statutes, is amended by adding section 42-1130, to read:

42-1130. Temporary tax relief for out-of-state employees and out-of-state businesses; disaster recovery; notice; definitions

A. AN OUT-OF-STATE EMPLOYEE WHO IS IN THIS STATE ON A TEMPORARY BASIS SOLELY FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD IS NOT REQUIRED TO FILE, REMIT, WITHHOLD OR PAY STATE OR LOCAL INCOME TAXES FOR OR DURING A DISASTER PERIOD.

B. AN OUT-OF-STATE BUSINESS THAT IS IN THIS STATE ON A TEMPORARY BASIS SOLELY FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD IS NOT REQUIRED TO FILE, REMIT, WITHHOLD OR PAY STATE OR LOCAL TAX AS FOLLOWS:

1. INCOME TAX FOR OR DURING THE DISASTER PERIOD.

2. USE TAX ON ANY INFRASTRUCTURE BROUGHT TEMPORARILY INTO THIS STATE FOR OR DURING THE DISASTER PERIOD.

3. PROPERTY TAX ON ANY PROPERTY BROUGHT TEMPORARILY INTO THIS STATE FOR OR DURING THE DISASTER PERIOD.

C. IF THE OUT-OF-STATE BUSINESS IS PART OF A UNITARY GROUP FILING A COMBINED RETURN, THE UNITARY GROUP FILING A COMBINED RETURN IS NOT REQUIRED TO MAKE ANY FILINGS UNDER SUBSECTION B, PARAGRAPH 1 OF THIS SECTION RELATED TO THE DISASTER RECOVERY OF THE OUT-OF-STATE BUSINESS UNDER SUBSECTION B OF THIS SECTION. FOR THE APPORTIONMENT OF INCOME PURSUANT TO TITLE 43, DISASTER

RECOVERY BY AN OUT-OF-STATE BUSINESS DOES NOT INCREASE THE AMOUNT OF INCOME APPORTIONED TO THIS STATE.

D. ON REQUEST, AN OUT-OF-STATE BUSINESS THAT ENTERS THIS STATE SHALL PROVIDE THE DEPARTMENT WITH NOTICE THAT IT IS IN THIS STATE FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY. THE NOTICE SHALL INCLUDE THE BUSINESS'S NAME, STATE OF DOMICILE, PRINCIPAL BUSINESS ADDRESS, FEDERAL TAX IDENTIFICATION NUMBER, DATE OF ENTRY AND CONTACT INFORMATION.

E. ON REQUEST, A REGISTERED BUSINESS SHALL PROVIDE THE NOTICE REQUIRED BY SUBSECTION D OF THIS SECTION FOR ANY OUT-OF-STATE BUSINESS AFFILIATE THAT ENTERS THIS STATE. THE NOTICE SHALL INCLUDE THE CONTACT INFORMATION FOR THE REGISTERED BUSINESS.

F. FOR THE PURPOSES OF THIS SECTION:

1. "DECLARED DISASTER" MEANS A STATE OF EMERGENCY DECLARED BY THE GOVERNOR, A PRESIDENTIAL DECLARATION OF A FEDERAL MAJOR DISASTER OR EMERGENCY IN THIS STATE OR A DISASTER OR EMERGENCY EVENT IN THIS STATE THAT IS DESIGNATED BY THE DIVISION OF EMERGENCY MANAGEMENT AND THAT REQUIRES DISASTER RECOVERY UNDER THIS SECTION.

2. "DISASTER PERIOD" MEANS A PERIOD THAT IS WITHIN TEN CALENDAR DAYS OF THE DATE OF ISSUANCE OF THE DECLARED DISASTER AND THAT EXTENDS FOR A PERIOD OF SIXTY CALENDAR DAYS AFTER THE END OF THE DECLARED DISASTER OR ANY LONGER PERIOD AUTHORIZED BY THE GOVERNOR.

3. "DISASTER RECOVERY" MEANS REPAIRING, RENOVATING, INSTALLING, BUILDING, RENDERING SERVICES OR OTHER BUSINESS ACTIVITIES THAT RELATE TO INFRASTRUCTURE THAT HAS BEEN DAMAGED, IMPAIRED OR DESTROYED BY A DECLARED DISASTER.

4. "INFRASTRUCTURE" MEANS PROPERTY AND EQUIPMENT OWNED OR USED BY COMMUNICATIONS NETWORKS, ELECTRIC GENERATION, TRANSMISSION AND DISTRIBUTION SYSTEMS AND GAS DISTRIBUTION SYSTEMS, WATER PIPELINES, PUBLIC ROADS AND BRIDGES AND RELATED SUPPORT FACILITIES THAT SERVICE MULTIPLE CUSTOMERS OR CITIZENS OF THIS STATE AND INCLUDES BUILDINGS, OFFICES, LINES, POLES, PIPES, STRUCTURES AND EQUIPMENT.

5. "OUT-OF-STATE BUSINESS" MEANS A BUSINESS ENTITY THAT EXISTED AS AN OPERATING ENTITY BEFORE THE DECLARED DISASTER, INCLUDING AN AFFILIATE SOLELY BY COMMON OWNERSHIP OF A REGISTERED BUSINESS, WHOSE SERVICES ARE REQUESTED BY A REGISTERED BUSINESS IN THIS STATE OR BY THE STATE OR A LOCAL GOVERNMENT FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY IN THIS STATE AND THAT MEETS ALL OF THE FOLLOWING CONDITIONS:

(a) IS NOT PRESENT IN THIS STATE.

(b) DOES NOT CONDUCT BUSINESS IN THIS STATE.

(c) DOES NOT HAVE OR MAINTAIN ANY STATE OR LOCAL REGISTRATIONS, LICENSES OR CERTIFICATIONS IN THIS STATE.

(d) DOES NOT MAKE ANY TAX FILINGS IN THIS STATE.

6. "OUT-OF-STATE EMPLOYEE" MEANS AN EMPLOYEE WHO DOES NOT WORK IN THIS STATE EXCEPT FOR PERFORMING DISASTER RECOVERY DURING A DISASTER PERIOD.

7. "REGISTERED BUSINESS" MEANS A BUSINESS ENTITY THAT IS CURRENTLY REGISTERED TO DO BUSINESS IN THIS STATE AND THAT WAS A REGISTERED BUSINESS BEFORE THE DECLARED DISASTER.

Sec. 3. Section 43-306, Arizona Revised Statutes, is amended to read:

43-306. Partnership returns

A. Every partnership shall make a return for each taxable year, stating the taxable income computed in accordance with subtitle A, chapter 1, subchapter K of the internal revenue code and any adjustments required pursuant to chapter 14 of this title. The return shall include the names and addresses of the individuals, whether residents or nonresidents, who would be entitled to share in the taxable income if distributed and the amount of the distributive share of each individual. The allocation and apportionment of income of a partnership which has nonresident partners shall be made pursuant to chapter 11, article 4 of this title. The return shall contain or be verified by a written declaration that it is made under the penalties of perjury and signed by one of the partners.

B. AN OUT-OF-STATE PARTNERSHIP THAT IS TEMPORARILY IN THIS STATE AND WHOSE ONLY INCOME IN THIS STATE IS FROM PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130 IS NOT REQUIRED TO FILE A PARTNERSHIP RETURN IN THIS STATE.

Sec. 4. Section 43-307, Arizona Revised Statutes, is amended to read:

43-307. Corporation returns

A. Every corporation subject to the tax imposed by this title shall make a return to the department. Every corporation return required by this title to be filed with the department shall be signed by one or more of the following officers:

1. The president.
2. The treasurer.
3. Any other principal officer of the taxpayer.

B. If receivers, trustees in bankruptcy or assignees are operating the property or business of a corporation, such receivers, trustees or assignees shall make returns for such corporation in the same manner and form as such a corporation is required to make a return. Any tax due on the basis of returns made by receivers, trustees or assignees shall be collected in the same manner as if collected from the corporation of whose business or property they have custody and control.

C. This section applies regardless of whether a corporation is required to file a return under the internal revenue code or whether the corporation has any federal taxable income for the taxable year.

D. AN OUT-OF-STATE CORPORATION THAT IS TEMPORARILY IN THIS STATE AND WHOSE ONLY INCOME IN THIS STATE IS FROM PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130 IS NOT REQUIRED TO FILE A CORPORATION RETURN IN THIS STATE. THIS SUBSECTION

DOES NOT PRECLUDE THE CORPORATION FROM BEING INCLUDED IN A CONSOLIDATED OR COMBINED GROUP RETURN SUBJECT TO SECTION 42-1130, SUBSECTION C.

Sec. 5. Section 43-401, Arizona Revised Statutes, is amended to read:

43-401. Withholding tax; rates; election by employee

A. Except as provided by ~~subsection~~ SUBSECTIONS B AND H of this section, every employer at the time of the payment of wages, salary, bonus or other emolument to any employee whose compensation is for services performed within this state shall deduct and retain from the compensation an amount prescribed by tables adopted by the department.

B. An employer may voluntarily elect to not withhold tax during December by notifying:

1. The department on a form prescribed by the department.

2. The employer's employees in writing in a manner prescribed by the department.

C. If the amount collected and payable by the employer to the department in each of the preceding four calendar quarters did not exceed an average of one thousand five hundred dollars, the amount collected shall be paid to the department on or before April 30, July 31, October 31 and January 31 for the preceding calendar quarter. If such amount exceeded one thousand five hundred dollars in each of the preceding four calendar quarters, the employer shall pay to the department the amount the employer deducts and retains pursuant to this section at the same time as the employer is required to make deposits of federal tax pursuant to section 6302 of the internal revenue code. On or before April 30, July 31, October 31 and January 31 each year, the employer shall reconcile the amounts payable during the preceding calendar quarter in a manner prescribed by the department, except that if the full amount collected and payable is paid timely to the department under this subsection, the employer may reconcile the amounts on or before May 10, August 10, November 10 and February 10 each year. The department by rule may allow and determine which employers qualify for annual payments of withholding taxes, with an annual report by the employer pursuant to section 43-412, subsection B, if the qualifying employer has established sufficient payment history to indicate that the employer is current and in good standing pursuant to standards established by rule. For any business which has not had a withholding certificate for the four preceding consecutive quarters, the quarterly average shall be computed in a manner prescribed by the department.

D. If an employer fails to make a timely monthly payment because prior to that reporting period it reported on a quarterly basis instead of on a monthly basis, the department shall notify the employer that it is out of compliance with this section. Notwithstanding section 42-1125, the department shall not assess a penalty against an employer for failing to make a timely monthly payment if the employer had filed and remitted all taxes due

on a quarterly basis and brings all filings and payments into current compliance within thirty days after being notified by the department.

E. Each employee shall elect the amount authorized by subsection A of this section to be withheld for application toward the employee's state income tax liability. The election provided under this subsection shall be exercised by each employee, in writing on a form prescribed by the department. The election shall be made within five days of employment. Each employer shall notify the employees of the election made available under this subsection and shall have election forms available at all times. Each form shall be completed in triplicate, with one copy each for the department, the employer and the employee. The employer shall file a copy of each completed form with the department. Any employee failing to complete an election form as prescribed shall be deemed to have elected the withholding percentage prescribed by the department.

F. Before July 1 of each year, each employer who chooses to not withhold tax pursuant to subsection B of this section shall notify each employee that:

1. State income taxes will not be withheld from compensation in December.

2. The employee may elect to change the rate of withholding tax prescribed by this section to compensate for the resulting change in annual withholdings from the employee's compensation.

G. At an employee's written request, the employer may agree to reduce the amount withheld under this section by the amount of credit that the employee represents to the employer that the employee will qualify for and be entitled to under sections 43-1088, 43-1089, 43-1089.01 and 43-1089.03. The employee's request must include the name and address of the qualifying charitable organization, qualified school tuition organization or public school. Within thirty days after agreeing to the employee's request, the employer shall reduce the withholding amount by the amount of the credit, but not below zero, prorated for the number of pay periods remaining in the employee's taxable year after the employee makes the request. If an employer agrees to reduce the withholding amount pursuant to this subsection, the following apply:

1. Within fifteen days after the end of each calendar quarter, the employer must pay the entire amount of the reduction in withholding tax for that quarter to the designated charitable organization, school tuition organization or public school. These payments are considered to be on the employee's behalf, and not the employer's, for the purposes of qualifying for the income tax credits under sections 43-1088, 43-1089, 43-1089.01 and 43-1089.03.

2. The employee is responsible and accountable for the accuracy and the amount of reduction in withholding tax and the payments to the charitable organization, school tuition organization or public school.

3. The employer is responsible and accountable to the charitable organization, school tuition organization or public school, to the employee and to the department for actually making the required payments.

4. Within thirty days after the end of each calendar year, or within fifteen days after the termination of employment, the employer must furnish to each electing employee and to the department a statement of the amount withheld and paid on behalf of the employee during that year.

H. AN EMPLOYER SHALL NOT WITHHOLD TAX ON THE WAGES OF THE EMPLOYER'S NONRESIDENT EMPLOYEES WHO ARE IN THIS STATE ON A TEMPORARY BASIS FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130.

Sec. 6. Section 43-403, Arizona Revised Statutes, is amended to read:

43-403. Employment excluded from withholding

A. No amount shall be deducted or retained from:

1. Wages or salary paid to an employee of a common carrier when such employee is a nonresident of this state as defined in section 43-104 and regularly performs services both within and without this state.

2. Wages paid for domestic service in a private home.

3. Wages paid for casual labor not in the course of the employer's trade or business.

4. Wages paid to part-time or seasonal employees whose services to the employer consist solely of labor in connection with the planting, cultivating, harvesting or field packing of seasonal agricultural crops, except such employees whose principal duties are operating any mechanically-driven device in such operations.

5. Wages or salary paid to a nonresident of this state who is:

(a) An employee of an individual, fiduciary, partnership, corporation or limited liability company having property, payroll and sales in this state, or of a related entity having more than fifty per cent direct or indirect common ownership.

(b) Physically present in this state for less than sixty days in a calendar year for the purpose of performing a service that will benefit the employer or the related entity. For purposes of determining the number of days of service in this state, days spent in the following activities are not included:

(i) In transit.

(ii) Engaging in personal activities.

(iii) Participating in training or professional development activities or attending meetings that are not directly connected to the Arizona operations of the employer or the related entity.

6. WAGES OR SALARY PAID TO A NONRESIDENT WHO IS IN THIS STATE ON A TEMPORARY BASIS FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130.

B. In addition to the exemptions from the withholding provisions contained in subsection A of this section, because of the temporary nature of such employment, no amount shall be deducted or retained from wages paid to a nonresident of this state engaged in any phase of motion picture production when, prior to the time of payment of such wages, an application is made by the employer to the department, on forms prescribed by the department, for an exemption from the withholding provisions of this section and the department determines that the nonresident would be allowed a credit under section 43-1096 against all of the taxes upon such wages imposed by this chapter.

C. Subsection A, paragraph 5 of this section does not apply to a nonresident employee who is in this state solely for athletic or entertainment purposes.

D. Notwithstanding subsection A, paragraph 5 of this section:

1. The nonresident employee may elect to have withholding deducted in the manner prescribed by section 43-401, subsection E and the employer shall withhold tax pursuant to that election.

2. The employer may elect to withhold tax from the nonresident employee before the sixty-day limitation has elapsed.

Sec. 7. Section 43-1091, Arizona Revised Statutes, is amended to read:

43-1091. Gross income of a nonresident

A. In the case of nonresidents, Arizona gross income includes only that portion of federal adjusted gross income which represents income from sources within this state.

B. INCOME OF A NONRESIDENT FROM THE WAGES OR SALARY RECEIVED BY THE NONRESIDENT EMPLOYEE WHO IS IN THIS STATE ON A TEMPORARY BASIS FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130 IS NOT CONSIDERED INCOME FROM SOURCES WITHIN THIS STATE.

Sec. 8. Section 43-1097, Arizona Revised Statutes, is amended to read:

43-1097. Change of residency status

A. During the tax year in which a taxpayer changes from a resident to a nonresident, Arizona taxable income shall include all of the following:

1. All income and deductions realized or recognized, or both, depending on the taxpayer's method of accounting, during the period the individual was a resident, and any income accrued by a cash basis taxpayer prior to the time the taxpayer became a nonresident of this state.

2. All income and deductions earned in Arizona or derived from Arizona sources after the time the taxpayer became a nonresident of this state.

B. During the tax year in which a taxpayer changes from a nonresident to a resident, Arizona taxable income shall include all of the following:

1. All income and deductions realized or recognized, or both, depending on the taxpayer's method of accounting, during the period the individual was a resident, except any income accrued by a cash basis taxpayer prior to the time the taxpayer became a resident of this state.

2. All income and deductions earned in Arizona or derived from Arizona sources prior to the time the taxpayer became a resident of this state.

C. INCOME RECEIVED WHILE A NONRESIDENT FROM THE WAGES OR SALARY RECEIVED BY AN EMPLOYEE WHO IS IN THIS STATE ON A TEMPORARY BASIS FOR THE PURPOSE OF PERFORMING DISASTER RECOVERY FROM A DECLARED DISASTER DURING A DISASTER PERIOD AS DEFINED IN SECTION 42-1130 IS NOT CONSIDERED INCOME DERIVED FROM SOURCES WITHIN THIS STATE.

Sec. 9. Effective date

This act is effective from and after December 31, 2014.

APPROVED BY THE GOVERNOR APRIL 16, 2014.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 17, 2014.

Passed the House February 27, 2014

by the following vote: 58 Ayes,

0 Nays, 2 Not Voting

Speaker of the House

Chief Clerk of the House

Passed the Senate April 15, 2014

by the following vote: 30 Ayes,

0 Nays, 0 Not Voting

President of the Senate

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

16 day of April, 2014

at 11:50 o'clock A M.

Secretary to the Governor

Approved this 16th day of

April

at 2:40 o'clock P. M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 17th day of April, 2014

at 8:12 o'clock a M.

Secretary of State

H.B. 2046