

License Reciprocity: Business and Employee

Miss. Code Ann.27-113-7

When an emergency declaration is in effect, an out-of-state business or employee, who, with or without compensation, provide their services, are not required to follow local or state licensing requirements.

This section only applies while the emergency declaration is in effect.

Certain exemptions for out-of-state businesses and employees conducting operations within the state for purposes of performing work or services related to declared state disaster or emergency

(1) (a) An out-of-state business that conducts operations within the state for purposes of performing work or services related to a declared state disaster or emergency during the disaster response period shall not be considered to have established a level of presence that would require that business to register, file and/or remit state or local taxes or that would require, except as otherwise provided in this section, that business or its out-of-state employees to be subject to any state licensing or registration requirements. This includes any and all state or local business licensing or registration requirements or state and local taxes or fees, including, but not limited to, unemployment insurance, occupational licensing fees, privilege taxes, sales and use tax or ad valorem tax on equipment brought into the state temporarily for use during the disaster response period and subsequently removed from the state, Public Service Commission or Secretary of State licensing and regulatory requirements. For purposes of any state or local tax on or measured by, in whole or in part, net or gross income or receipts, all activity of the out-of-state business that is conducted in this state pursuant to this chapter shall be disregarded with respect to any filing requirements for such tax, including the filing required for a unitary or combined group of which the out-of-state business may be a part. For the purpose of apportioning income, revenue or receipts the performance by an out-of-state business of any work in

accordance with this chapter shall not be sourced to or shall not otherwise impact or increase the amount of income, revenue or receipts apportioned to this state.

(b) Any out-of-state employee shall not be considered to have established residency or a presence in the state that would require that person or that person's employer to file and pay income taxes or to be subjected to tax withholdings or to file and pay any other state or local tax or fee during the disaster response period. This includes any related state or local employer withholding and remittance obligations, but does not include any transaction taxes or fees as described in subsection (2) of this section.

(2) Out-of-state businesses and out-of-state employees shall be required to pay transaction taxes and fees, including, but not limited to, fuel taxes or sales/use taxes on materials or services consumed or used in the state subject to sales/use tax, hotel taxes, car rental taxes or fees that the out-of-state affiliated business or out-of-state employee purchases for use or consumption in the state during the disaster response period, unless such taxes are otherwise exempted during a disaster response period.

(3) Any out-of-state business or out-of-state employee that remains in the state after the end of the disaster response period will become subject to the state's normal standards for establishing presence, residency or doing business in the state and will therefore become responsible for any business or employee tax requirements that ensue.

(4) Nothing in this section shall be construed to exempt any out-of-state business, out-of-state employee or individual from securing and paying applicable license and related fees imposed by professional licensing boards of this state.