

License Reciprocity: Out-of-State Business

190.280 R.S.Mo

When an emergency declaration is in effect, an out-of-state business and its employees, who are in the state for the purpose of renovating, installing, or building infrastructure, are not subject to licensing requirements.

They are required to register with the secretary of state.

This section is limited to the duration of the declaration.

Out-of-state businesses not subject to certain state or local requirements - out-of-state employee not a resident for tax purposes - limitations

1. An out-of-state business that conducts operations within the state for purposes of assisting in repairing, renovating, installing, or building infrastructure related to a declared state disaster or emergency during the disaster period shall not be considered to have established a level of presence that would subject the business or any of its out-of-state employees to any of the following state or local employment, licensing, or registration requirements:

(1) Except as set forth in section 190.285, registration with the secretary of state;

(2) Withholding or income tax registration, filing, or remitting requirements; and

(3) Use tax on equipment used or consumed during the disaster period if such equipment does not remain in the state after the disaster period.

2. An 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, to be subjected to tax withholdings, or to file and pay any other state or local income or withholding tax or fee for work repairing, renovating, installing, or building infrastructure during the disaster period.

3. After the conclusion of a disaster period, an out-of-state business or out-of-state employee that remains in the

state is fully subject to the state or local employment, licensing, or registration requirements listed in this section or that were otherwise suspended under sections 190.270 to 190.285 during the disaster period.