

CHAPTER 276
FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

[Prior to 9/7/22, see Revenue Department[701] Ch 242]

701—276.1(29C) Purpose. The Iowa department of revenue, the Iowa department of homeland security and emergency management and the secretary of state are authorized and tasked by the legislature to jointly administer and oversee mutual aid among the political subdivisions of Iowa, other states and the federal government and to ensure the state government and its departments and agencies facilitate the rapid response of businesses and workers in the state and other states to a disaster.

[ARC 7626C, IAB 2/7/24, effective 3/13/24]

701—276.2(29C) Definitions. For purposes of this chapter, the definitions from Iowa Code section 29C.24 are adopted by reference.

[ARC 7626C, IAB 2/7/24, effective 3/13/24]

701—276.3(29C) Disaster or emergency-related work.

276.3(1) *Out-of-state business.* An out-of-state business conducting operations within the state solely for the purpose of performing disaster or emergency-related work during a disaster response period does not establish a level of presence that would subject the out-of-state business to any of the requirements and responsibilities listed in Iowa Code section 29C.24(3) “a.”

276.3(2) *Out-of-state employee.* The performance of disaster or emergency-related work during a disaster response period by an out-of-state employee is not a basis to determine that the out-of-state employee has established residency or a level of presence in Iowa that would subject the out-of-state employee to any of the requirements or responsibilities listed in Iowa Code section 29C.24(3) “b.”

276.3(3) *After the disaster response period ends.* An out-of-state business or out-of-state employee remaining in Iowa after the disaster response period for which the disaster or emergency-related work was performed is responsible for all taxes, fees, registration, filing or other requirements the out-of-state business or out-of-state employee would have been subject to but for Iowa Code section 29C.24.

[ARC 7626C, IAB 2/7/24, effective 3/13/24]

These rules are intended to implement Iowa Code section 29C.24.

[Filed ARC 3085C (Notice ARC 2942C, IAB 2/15/17), IAB 5/24/17, effective 6/28/17]

[Filed ARC 6508C (Notice ARC 6400C, IAB 7/13/22), IAB 9/7/22, effective 10/12/22]

[Filed ARC 7626C (Notice ARC 7153C, IAB 12/13/23), IAB 2/7/24, effective 3/13/24]