



NATIONAL CONFERENCE *of* STATE LEGISLATURES

*The Forum for America's Ideas*

**NCSL RESOLUTION ON RESPONSE TO DECLARED DISASTERS TO REPAIR AND REPLACE  
DAMAGED INFRASTRUCTURE**

**EXECUTIVE COMMITTEE TASK FORCE ON STATE & LOCAL TAXATION OF COMMUNICATIONS  
AND ELECTRONIC COMMERCE**

WHEREAS 48 states experienced natural catastrophes including storms, blizzards, hurricanes, tornados, flooding, tidal waves, earthquakes, volcanic eruptions, fires, landslides, mudslides and other acts of God in 2011 for which a state's Governor or the President of the United States issues a Declaration of Disaster or Emergency.

WHEREAS states and its citizens experience damage and destruction to infrastructure, including buildings, roads, communications networks, utility lines and other property, as a result of such Disasters or Emergencies.

WHEREAS such Disasters or Emergencies result in interruption of crucial civic and business services to a state's citizens and the demand for resources to repair and replace the damaged property and infrastructure can exceed local capacity.

WHEREAS such Disasters and Emergencies may involve the need for companies to bring in resources on a temporary basis from out-of-state including materials, equipment, temporary shelters, and personnel to assist in the repair and restoration of the damaged infrastructure and property.

WHEREAS existing state regulation and policies can cause delays in a business's ability to quickly bring resources into the state to aid in the recovery efforts.

WHEREAS out of state companies and personnel that have entered the state on a temporary basis solely to provide crucial resources and assistance to the state or its instate registered businesses should not be hampered in their efforts by registrations and taxes that are intended for companies and individuals in the state in the normal course of business, nor should they be deterred from entering the state on account of such taxes and registrations.

WHEREAS, state action that will facilitate the ability of companies and their personnel to provide rapid response to state Declared Disasters or Emergencies throughout the United States will aid the state and its citizens in restoring and repairing crucial infrastructure.

THEREFORE, LET IT BE RESOLVED that the National Conference of State Legislatures supports efforts by states to pass legislation with appropriate safeguards that facilitates rapid and unburdened response in the interest of restoring a state's property and infrastructure damage in the event of a Declared Disaster or Emergency.

*Adopted Unanimously December 8, 2011*