

67.764 Construction of exceptions for disaster response businesses and employees.

- (1) The exceptions contained in KRS 68.180(3)(g), 68.197(5)(d), 91.200(3)(h), and 92.300(2)(a)4. and (b)3. shall not be interpreted, construed, or otherwise relied upon in any way to establish a minimum nexus or other minimum contact requirements for the purposes of determining the liability for either a tax or fee placed upon a business or employee by a taxing jurisdiction, except as related to disaster response businesses and disaster response employees for work performed within the taxing jurisdiction during a disaster response period.
- (2) As used in this section, the terms "disaster response business," "disaster response employee," and "disaster response period" shall have the same meaning as in KRS 141.010.

Effective: June 29, 2021

History: Created 2021 Ky. Acts ch. 31, sec. 10, effective June 29, 2021.