

An Act relating to tax liability; creating Facilitating Business Rapid Response to State Declared Disasters Act of 2015; defining terms; limiting applicability of specified tax and regulatory requirements for out-of-state business under specified circumstances; specifying applicability to certain filing and apportionment procedures; limiting applicability of specified tax and regulatory requirements for out-of-state employee under specified circumstances; establishing liability for certain transaction taxes and fees for out-of-state businesses and employees under specified circumstances; establishing status and requirements for out-of-state businesses and employees remaining in the state after disaster response period; requiring specified businesses to provide certain information to Oklahoma Tax Commission under specified circumstances; providing for codification; and declaring an emergency.