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5 Replace lines 91 through 92 on page 4 with the following:

6 (d) Notwithstanding any provision of this section to  
7 the contrary, there shall be no withholding or remittance  
8 obligation, and the compensation shall be exempt from  
9 state and local taxes, with respect to

10  
11 Replace lines 95 through 98 on page 4 with the following:

12 or emergency-related work in response to a  
13 declaration by the President of the United States or the  
14 Governor of this State to be an emergency. The provisions  
15 of this subsection are supplemental to the exemptions and  
16 related provisions of section 40-31-3 and should not be  
17 construed to narrow the provisions of that section.