

1 A bill to be entitled
 2 An act relating to emergency management; creating s.
 3 252.64, F.S.; providing a short title; defining terms;
 4 providing exemptions from certain registration and
 5 licensing requirements and taxes for out-of-state
 6 businesses and employees who enter the state in
 7 response to a disaster or an emergency; specifying the
 8 applicability of certain transaction taxes and fees;
 9 requiring an out-of-state business or registered
 10 business to provide a statement to the Division of
 11 Emergency Management in the Executive Office of the
 12 Governor under certain circumstances; prescribing the
 13 content of the statement; specifying the obligations
 14 of an out-of-state business or employee after the
 15 disaster-response period; providing an effective date.

16
 17 Be It Enacted by the Legislature of the State of Florida:

18
 19 Section 1. Section 252.64, Florida Statutes, is created
 20 and incorporated into part I of chapter 252, Florida Statutes,
 21 to read:

22 252.64 Facilitating Business Rapid Response to State
 23 Declared Disasters Act.—

24 (1) SHORT TITLE.—This section may be cited as the
 25 "Facilitating Business Rapid Response to State Declared
 26 Disasters Act."

27 (2) DEFINITIONS.—As used in this section, the term:
 28 (a) "Disaster-related work" or "emergency-related work"
 29 means repairing, renovating, installing, building, rendering
 30 services, or other business activities that relate to
 31 infrastructure that has been damaged, impaired, or destroyed by
 32 an event that has resulted in a declaration of a state of
 33 emergency.
 34 (b) "Disaster-response period" means:
 35 1. A period that begins 10 calendar days before the first
 36 day of a declared state of emergency and ends on the 60th
 37 calendar day after the end of the declared state of emergency;
 38 or
 39 2. A period that begins on the date that an out-of-state
 40 business enters this state in good faith under a mutual aid
 41 agreement and in anticipation of a disaster, regardless of
 42 whether a state of emergency is declared, and ends on the date
 43 that the work is concluded, or 7 calendar days after the out-of-
 44 state business enters this state, whichever occurs first.
 45 (c) "Infrastructure" means public roads; public bridges;
 46 property and equipment owned or used by communication networks,
 47 electric generating systems, transmission and distribution
 48 systems, gas distribution systems, or water pipelines; and
 49 related support facilities that serve multiple persons which
 50 include, but are not limited to, buildings, offices, power and
 51 communication lines and poles, pipes, structures, and equipment.
 52 (d) "Mutual aid agreement" means an agreement to which one

53 or more business entities are parties and under which a public
54 utility, municipally owned utility, electric cooperative, or
55 joint agency owning, operating, or owning and operating
56 infrastructure used for electric generation, transmission, or
57 distribution in this state may request that an out-of-state
58 business perform work in this state in anticipation of a
59 disaster or an emergency.

60 (e) "Out-of-state business" means a business entity that:

61 1. Does not have a presence in this state, except with
62 respect to the performance of disaster-related work or
63 emergency-related work, and conducts no business in this state,
64 and whose services are requested by a registered business or by
65 a unit of state or local government for purposes of performing
66 disaster-related work or emergency-related work in this state;
67 and

68 2. Is not registered and does not have tax filings or
69 presence sufficient to require the collection or payment of a
70 tax in this state before the disaster-response period.

71
72 The term also includes a business entity that is affiliated with
73 a registered business solely through common ownership.

74 (f) "Out-of-state employee" means an employee who does not
75 work in this state, except for disaster-related work or
76 emergency-related work during a disaster-response period.

77 (g) "Registered business" means a business entity that is
78 registered to do business in this state before the disaster-

79 response period begins.

80 (3) EXEMPTIONS FOR OUT-OF-STATE BUSINESSES AND EMPLOYEES.—

81 (a) Notwithstanding any other law and except as provided
82 in subsection (4), an out-of-state business that is conducting
83 operations within this state solely for purposes of performing
84 disaster-related work or emergency-related work during a
85 disaster-response period or pursuant to a mutual aid agreement
86 is not considered to have established a level of presence that
87 would require that business to register, file, and remit state
88 or local taxes or fees or require that business to be subject to
89 any registration, licensing, or filing requirements in this
90 state. For purposes of any state or local tax on or measured, in
91 whole or in part, by net or gross income or receipts, the
92 activity of the out-of-state business conducted in this state
93 during the disaster-response period must be disregarded with
94 respect to any filing requirements for such tax, including the
95 filing required for a consolidated group of which the out-of-
96 state business is a subsidiary. This exemption includes the
97 following:

98 1. Reemployment assistance taxes.

99 2. State or local professional or occupational licensing
100 requirements or related fees.

101 3. Gross receipts taxes.

102 4. Local business taxes.

103 5. Taxes on the operation of commercial motor vehicles.

104 6. Corporate income tax.

105 7. Tangible personal property tax on equipment that is
106 brought into the state by the out-of-state business, used by the
107 out-of-state business only to perform disaster-related work or
108 emergency-related work during the disaster-response period, and
109 removed from the state by the out-of-state business following
110 the disaster-response period.

111 (b) Notwithstanding any other law and except as provided
112 in subsection (4), an out-of-state employee whose only
113 employment in this state is for the performance of disaster-
114 related work or emergency-related work during a disaster-
115 response period is not required to:

116 1. Register, file, or remit state or local taxes.

117 2. Comply with state or local occupational licensing
118 requirements or related fees.

119 (4) TRANSACTION TAXES AND FEES.—An out-of-state employee
120 or out-of-state business whose transaction of business in this
121 state is limited to the performance of disaster-related work or
122 emergency-related work during a disaster-response period is
123 subject to motor and other fuel taxes imposed pursuant to
124 chapter 206 and sales and use taxes imposed pursuant to chapter
125 212, unless the employee or business is otherwise exempt from
126 such tax.

127 (5) NOTIFICATION PROCEDURES.—

128 (a) If requested by the division, an out-of-state business
129 shall provide to the division a statement specifying that the
130 out-of-state business has entered the state for purposes of

131 performing disaster-related work or emergency-related work. The
132 statement must also include the following information regarding
133 the out-of-state business:

- 134 1. The business name.
- 135 2. The state of domicile.
- 136 3. The address of its principal office.
- 137 4. The federal tax identification number.
- 138 5. The date that the business entered the state.
- 139 6. Contact information.

140 (b) If requested by the division, a registered business
141 shall provide a statement to the division that includes the
142 information listed in paragraph (a) for any affiliate of the
143 registered business that has entered the state as an out-of-
144 state business. The statement must also include the contact
145 information for the registered business.

146 (6) OBLIGATIONS AFTER DISASTER-RESPONSE PERIOD.—An out-of-
147 state business or out-of-state employee who remains in this
148 state after the disaster-response period is not entitled to any
149 exemptions provided in this section and is subject to the
150 state's normal standards for establishing presence or residency
151 or doing business in the state.

152 Section 2. This act shall take effect upon becoming a law.