

CS/HB 1133

2016

1 A bill to be entitled

2 An act relating to emergency management; amending s.  
3 213.055, F.S.; providing definitions; providing  
4 exemptions from certain registration and licensing  
5 requirements and taxes for out-of-state businesses and  
6 employees that enter the state in response to a  
7 disaster or an emergency; specifying the applicability  
8 of certain transaction taxes and fees; specifying the  
9 obligations of an out-of-state business or employee  
10 after the disaster-response period; providing an  
11 effective date.

12  
13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Subsection (3) is added to section 213.055,  
16 Florida Statutes, to read:

17 213.055 Declared emergency; waiver or suspension of  
18 specified revenue laws.—The following actions to waive or  
19 suspend a revenue law may be implemented only when the Governor  
20 has declared a state of emergency pursuant to s. 252.36.

21 (3) (a) As used in this subsection, the term:

22 1. "Disaster-response period" means:

23 a. A period that begins 10 calendar days before the first  
24 day of a declared state of emergency and ends on the 60th  
25 calendar day after the end of the declared state of emergency;  
26 or

27 b. A period that begins on the date that an out-of-state  
28 business enters this state in good faith under a mutual aid  
29 agreement and in anticipation of a disaster, regardless of  
30 whether a state of emergency is declared, and ends on the date  
31 that the work is concluded, or 7 calendar days after the out-of-  
32 state business enters this state, whichever occurs first.

33 2. "Emergency-related work" means repairing, renovating,  
34 installing, building, rendering services, or other business  
35 activities that relate to infrastructure that is damaged,  
36 impaired, or destroyed by an event resulting in a declaration of  
37 a state of emergency.

38 3. "Infrastructure" means public roads; public bridges;  
39 property and equipment owned or used by communication networks,  
40 electric generating systems, transmission and distribution  
41 systems, gas distribution systems, or water pipelines; and  
42 related support facilities that serve multiple persons which  
43 include, but are not limited to, buildings, offices, power and  
44 communication lines and poles, pipes, structures, and equipment.

45 4. "Mutual aid agreement" means an agreement to which one  
46 or more business entities are parties and under which a public  
47 utility, municipally owned utility, electric cooperative, or  
48 joint agency owning, operating, or owning and operating  
49 infrastructure used for electric generation, transmission, or  
50 distribution in this state may request that an out-of-state  
51 business perform work in this state in anticipation of a  
52 disaster or an emergency.

53 5. "Out-of-state business" means a business entity that:

54 a. Does not have a presence in this state, except with  
 55 respect to the performance of emergency-related work, and  
 56 conducts no business in this state, and whose services are  
 57 requested by a registered business or by a unit of state or  
 58 local government for purposes of performing emergency-related  
 59 work in this state; and

60 b. Is not registered and does not have tax filings or  
 61 presence sufficient to require the collection or payment of a  
 62 tax in this state during the tax year immediately before the  
 63 disaster-response period. The term also includes a business  
 64 entity that is affiliated with a registered business solely  
 65 through common ownership.

66 6. "Out-of-state employee" means an employee who does not  
 67 work in this state, except for emergency-related work during a  
 68 disaster-response period.

69 7. "Registered business" means a business entity that is  
 70 registered to do business in this state before the disaster-  
 71 response period begins.

72 (b)1. Notwithstanding any other provision of law, an out-  
 73 of-state business that is conducting operations within this  
 74 state during a disaster-response period solely for purposes of  
 75 performing emergency-related work or pursuant to a mutual aid  
 76 agreement is not considered to have established a level of  
 77 presence that would require that business to register, file, and  
 78 remit state or local taxes or fees or require that business to

79 be subject to any registration, licensing, or filing  
80 requirements in this state. For purposes of any state or local  
81 tax on or measured, in whole or in part, by net or gross income  
82 or receipts, the activity of the out-of-state business conducted  
83 in this state during the disaster-response period must be  
84 disregarded with respect to any filing requirements for such  
85 tax, including the filing required for a consolidated group of  
86 which the out-of- state business may be a part. This includes  
87 the following:

88 a. Reemployment assistance taxes.

89 b. State or local professional or occupational licensing  
90 requirements or related fees.

91 c. Local business taxes.

92 d. Taxes on the operation of commercial motor vehicles.

93 e. Corporate income tax.

94 f. Tangible personal property tax and use tax on equipment  
95 that is brought into the state by the out-of-state business,  
96 used by the out-of-state business only to perform emergency-  
97 related work during the disaster-response period, and removed  
98 from the state by the out-of-state business after the disaster-  
99 response period.

100 2. Notwithstanding any other provision of law, an out-of-  
101 state employee whose only employment in this state is for the  
102 performance of emergency-related work or pursuant to a mutual  
103 aid agreement during a disaster-response period is not required  
104 to:

- 105        a. Register, file, or remit state or local taxes.
- 106        b. Comply with state or local occupational licensing  
107 requirements or related fees.
- 108        (c) An out-of-state business or out-of-state employee that  
109 remains in this state after the disaster-response period is not  
110 entitled to the procedures provided in this subsection for  
111 activities performed after the disaster-response period ends and  
112 is subject to the state's normal standards for establishing  
113 presence or residency or doing business in the state.
- 114        Section 2. This act shall take effect upon becoming a law.