

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, electric transmission and  
41 distribution systems, gas distribution systems, or water  
42 pipelines; and related support facilities that serve multiple  
43 persons which include, but are not limited to, buildings,  
44 offices, power and communication lines and poles, pipes,  
45 structures, and equipment.

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

53 disaster or an emergency.

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

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

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

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

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

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

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

89 a. Reemployment assistance taxes.

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

92 c. Local business taxes.

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

94 e. Corporate income tax.

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

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

105 to:

106 a. Register, file, or remit state or local taxes.

107 b. Comply with state or local occupational licensing  
 108 requirements or related fees.

109 (c) An out-of-state business or out-of-state employee that  
 110 remains in this state after the disaster-response period is not  
 111 entitled to the procedures provided in this subsection for  
 112 activities performed after the disaster-response period ends and  
 113 is subject to the state's normal standards for establishing  
 114 presence or residency or doing business in the state.

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