

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

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 15 Be It Enacted by the Legislature of the State of Florida:

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 17 Section 1. Section 213.055, Florida Statutes, is amended
 18 to read:

19 213.055 Declared emergency; waiver or suspension of
 20 specified revenue laws and other requirements. ~~The following~~
 21 ~~actions to waive or suspend a revenue law may be implemented~~
 22 ~~only when the Governor has declared a state of emergency~~
 23 ~~pursuant to s. 252.36.~~

24 (1) (a) The Governor and Cabinet may grant refunds of state
 25 and local taxes on motor and diesel fuel donated during a
 26 ~~declared~~ state of emergency declared pursuant to s. 252.36 for

27 | official emergency use in cases in which the state solicits the
 28 | donation. The refunds may be implemented by a vote of the
 29 | majority of the Governor and Cabinet during a public meeting or
 30 | by a majority jointly signing a written order.

31 | (b) The authorized refunds of state and local taxes on
 32 | motor and diesel fuel apply to taxes imposed by chapter 206.

33 | (2) Notwithstanding any other provision of law, the
 34 | executive director of the Department of Revenue may implement
 35 | the following actions during a ~~declared~~ state of emergency
 36 | declared pursuant to s. 252.36 for those revenue sources over
 37 | which the department is granted administrative control pursuant
 38 | to s. 213.05:

39 | (a) Extend the stipulated due date for tax returns and
 40 | accompanying tax payments; and

41 | (b) Waive interest that accrues during the period of the
 42 | state of emergency on taxes due prior to and during the period
 43 | of the disaster.

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

45 | 1. "Disaster-response period" means:

46 | a. A period that begins 10 calendar days before the first
 47 | day of a state of emergency declared pursuant to s. 252.36 and
 48 | ends on the 60th calendar day after the end of the declared
 49 | state of emergency; or

50 | b. A period that begins on the date that an out-of-state
 51 | business enters this state in good faith under a mutual aid
 52 | agreement and in anticipation of a disaster or an emergency,

53 regardless of whether a state of emergency is declared, and ends
54 on the date that the work is concluded, or 7 calendar days after
55 the out-of-state business enters this state, whichever occurs
56 first.

57 2. "Emergency-related work" means repairing, renovating,
58 installing, building, rendering services, or other business
59 activities that relate to infrastructure that is damaged,
60 impaired, or destroyed by an event that has resulted in a
61 declaration of a state of emergency or performing such
62 activities in anticipation of or in response to a disaster or an
63 emergency, regardless of whether a state of emergency is
64 declared.

65 3. "Infrastructure" means public roads; public bridges;
66 and property, equipment, and related support facilities owned or
67 used by communication networks, electric generating systems,
68 electric transmission and distribution systems, gas transmission
69 and distribution systems, or water pipelines.

70 4. "Mutual aid agreement" means an agreement to which two
71 or more business entities are parties and under which a public
72 utility, municipally owned utility, electric cooperative,
73 natural gas special district, natural gas transmission pipeline,
74 or joint agency owning, operating, or owning and operating
75 infrastructure used for electric generation, electric or gas
76 transmission, or electric or gas distribution in this state may
77 request that an out-of-state business perform work in this state
78 in anticipation of a disaster or an emergency.

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

80 a. Does not have a presence in this state, except with
81 respect to the performance of emergency-related work, that
82 conducts no business in this state, and the services of which
83 are requested by a registered business or by a unit of state or
84 local government for purposes of performing emergency-related
85 work in this state; and

86 b. Is not registered and does not have tax filings or
87 presence sufficient to require the collection or payment of a
88 tax in this state during the tax year immediately before the
89 disaster-response period.

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91 The term also includes a business entity that is affiliated with
92 a registered business solely through common ownership.

93 6. "Out-of-state employee" means an employee who does not
94 work in this state, except for emergency-related work on
95 infrastructure during a disaster-response period.

96 7. "Registered business" means a business entity that is
97 registered to do business in this state before the disaster-
98 response period begins.

99 (b)1. Notwithstanding any other law, an out-of-state
100 business that is conducting operations within this state during
101 a disaster-response period solely for purposes of performing
102 emergency-related work or pursuant to a mutual aid agreement is
103 not considered to have established a level of presence that
104 would require that business to register, file, and remit state

105 or local taxes or fees or require that business to be subject to
106 any registration, licensing, or filing requirements in this
107 state. For purposes of any state or local tax on or measured, in
108 whole or in part, by net or gross income or receipts, the
109 activity of the out-of-state business conducted in this state
110 during the disaster-response period must be disregarded with
111 respect to any filing requirements for such tax, including the
112 filing required for a consolidated group of which the out-of-
113 state business may be a part. This includes the following:

- 114 a. Reemployment assistance taxes.
115 b. State or local professional or occupational licensing
116 requirements or related fees.
117 c. Local business taxes.
118 d. Taxes on the operation of commercial motor vehicles.
119 e. Corporate income tax.
120 f. Tangible personal property tax and use tax on equipment
121 that is brought into the state by the out-of-state business,
122 used by the out-of-state business only to perform emergency-
123 related work during the disaster-response period, and removed
124 from the state by the out-of-state business after the disaster-
125 response period.

126 2. Notwithstanding any other law, an out-of-state employee
127 whose only employment in this state is for the performance of
128 emergency-related work or pursuant to a mutual aid agreement
129 during a disaster-response period is not required to comply with
130 state or local occupational licensing requirements or related

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131 | fees.

132 | (c) An out-of-state business or out-of-state employee who
133 | remains in this state after the disaster-response period is not
134 | entitled to the privileges provided in this subsection for
135 | activities performed after the disaster-response period ends and
136 | is subject to the state's normal standards for establishing
137 | presence or residency or for doing business in the state.

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