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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/16/2016	.	
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The Committee on Finance and Tax (Simpson) recommended the following:

Senate Amendment

Delete lines 18 - 116

and insert:

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

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



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11 ~~pursuant to s. 252.36.~~

12 (1) (a) The Governor and Cabinet may grant refunds of state
13 and local taxes on motor and diesel fuel donated during a
14 ~~declared~~ state of emergency declared pursuant to s. 252.36 for
15 official emergency use in cases in which the state solicits the
16 donation. The refunds may be implemented by a vote of the
17 majority of the Governor and Cabinet during a public meeting or
18 by a majority jointly signing a written order.

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

21 (2) Notwithstanding any other provision of law, the
22 executive director of the Department of Revenue may implement
23 the following actions during a ~~declared~~ state of emergency
24 declared pursuant to s. 252.36 for those revenue sources over
25 which the department is granted administrative control pursuant
26 to s. 213.05:

27 (a) Extend the stipulated due date for tax returns and
28 accompanying tax payments; and

29 (b) Waive interest that accrues during the period of the
30 state of emergency on taxes due prior to and during the period
31 of the disaster.

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

33 1. "Disaster-response period" means:

34 a. A period that begins 10 calendar days before the first
35 day of a state of emergency declared pursuant to s. 252.36 and
36 ends on the 60th calendar day after the end of the declared
37 state of emergency; or

38 b. A period that begins on the date that an out-of-state
39 business enters this state in good faith under a mutual aid



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40 agreement and in anticipation of a disaster, regardless of
41 whether a state of emergency is declared, and ends on the date
42 that the work is concluded, or 7 calendar days after the out-of-
43 state business enters this state, whichever occurs first.

44 2. "Emergency-related work" means repairing, renovating,
45 installing, building, rendering services, or other business
46 activities that relate to infrastructure that has been damaged,
47 impaired, or destroyed by an event that has resulted in a
48 declaration of a state of emergency; or rendering such services
49 or performing such activities in anticipation of a disaster,
50 regardless of whether a state of emergency is declared.

51 3. "Infrastructure" means public roads; public bridges;
52 property and equipment owned or used by communication networks,
53 electric generating systems, electric transmission and
54 distribution systems, gas distribution systems, or water
55 pipelines; and related support facilities that serve multiple
56 persons which include, but are not limited to, buildings,
57 offices, power and communication lines and poles, pipes,
58 structures, and equipment.

59 4. "Mutual aid agreement" means an agreement to which two
60 or more business entities are parties and under which a public
61 utility, municipally owned utility, electric cooperative, or
62 joint agency owning, operating, or owning and operating
63 infrastructure used for electric generation, transmission, or
64 distribution in this state may request that an out-of-state
65 business perform work in this state in anticipation of a
66 disaster or an emergency.

67 5. "Out-of-state business" means a business entity that:
68 a. Does not have a presence in this state, except with



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69 respect to the performance of emergency-related work, and
70 conducts no business in this state, and whose services are
71 requested by a registered business or by a unit of state or
72 local government for purposes of performing emergency-related
73 work in this state; and

74 b. Is not registered and does not have tax filings or
75 presence sufficient to require the collection or payment of a
76 tax in this state during the tax year immediately before the
77 disaster-response period. The term also includes a business
78 entity that is affiliated with a registered business solely
79 through common ownership.

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

83 7. "Registered business" means a business entity that is
84 registered to do business in this state before the disaster-
85 response period begins.

86 (b)1. Notwithstanding any other law, an out-of-state
87 business that is conducting operations within this state during
88 a disaster-response period solely for purposes of performing
89 emergency-related work or pursuant to a mutual aid agreement is
90 not considered to have established a level of presence that
91 would require that business to register, file, and remit state
92 or local taxes or fees or require that business to be subject to
93 any registration, licensing, or filing requirements in this
94 state. For purposes of any state or local tax on or measured, in
95 whole or in part, by net or gross income or receipts, the
96 activity of the out-of-state business conducted in this state
97 during the disaster-response period must be disregarded with



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98 respect to any filing requirements for such tax, including the
99 filing required for a consolidated group of which the out-of-
100 state business may be a part. This includes the following:

101 a. Reemployment assistance taxes.

102 b. State or local professional or occupational licensing
103 requirements or related fees.

104 c. Local business taxes.

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

106 e. Corporate income tax.

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

113 2. Notwithstanding any other law, an out-of-state employee
114 whose only employment in this state is for the performance of
115 emergency-related work or pursuant to a mutual aid agreement
116 during a disaster-response period is not required to comply with
117 state or local occupational licensing requirements or related
118 fees.

119 (c) An out-of-state business or out-of-state employee who
120 remains in this state after the disaster-response period is not
121 entitled to the privileges provided in this subsection for
122 activities performed after the disaster-response period ends and
123 is subject to the state's normal standards for establishing
124 presence or residency or for doing business in the state.