

By the Committee on Military and Veterans Affairs, Space, and Domestic Security; and Senator Simpson

583-02862-16

20161262c1

1 A bill to be entitled

2 An act relating to emergency management; amending s.
3 213.055, F.S.; defining terms; providing that out-of-
4 state businesses and employees who enter the state in
5 response to a disaster or an emergency are excluded
6 from certain registration and licensing requirements
7 and taxes; specifying the obligations of an out-of-
8 state business or employee after the disaster-response
9 period; amending s. 288.8013, F.S.; revising the
10 source of the principal for the Recovery Fund
11 administered by Triumph Gulf Coast, Inc.; providing
12 that moneys accounting for the principal of the fund
13 must be transferred to the Recovery Fund within a
14 specified timeframe; providing an effective date.

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

17
18 Section 1. Subsection (3) is added to section 213.055,
19 Florida Statutes, to read:

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

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

25 1. "Disaster-response period" means:

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

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

583-02862-16

20161262c1

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

36 2. "Emergency-related work" means repairing, renovating,
37 installing, building, rendering services, or other business
38 activities that relate to infrastructure that has been damaged,
39 impaired, or destroyed by an event that has resulted in a
40 declaration of a state of emergency; or rendering such services
41 or performing such activities in anticipation of a disaster,
42 regardless of whether a state of emergency is declared.

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

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

58 5. "Out-of-state business" means a business entity that:
59 a. Does not have a presence in this state, except with
60 respect to the performance of emergency-related work, and

583-02862-16

20161262c1

61 conducts no business in this state, and whose services are
62 requested by a registered business or by a unit of state or
63 local government for purposes of performing emergency-related
64 work in this state; and

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

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

74 7. "Registered business" means a business entity that is
75 registered to do business in this state before the disaster-
76 response period begins.

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

583-02862-16

20161262c1

90 filing required for a consolidated group of which the out-of-
91 state business may be a part. This includes the following:

92 a. Reemployment assistance taxes.

93 b. State or local professional or occupational licensing
94 requirements or related fees.

95 c. Local business taxes.

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

97 e. Corporate income tax.

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

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

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

109 b. Comply with state or local occupational licensing
110 requirements or related fees.

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

117 Section 2. Subsection (2) of section 288.8013, Florida
118 Statutes, is amended to read:

583-02862-16

20161262c1

119 288.8013 Triumph Gulf Coast, Inc.; Recovery Fund; creation;
120 investment.—

121 (2) Triumph Gulf Coast, Inc., must create and administer
122 the Recovery Fund for the benefit of the disproportionately
123 affected counties. The principal of the fund shall derive from
124 75 percent of all funds received by the state pursuant to the
125 September 2015 settlement agreement between the gulf states and
126 the BP entities with respect to economic and other claims
127 arising from the Deepwater Horizon oil spill ~~recovered by the~~
128 ~~Attorney General for economic damage to the state resulting from~~
129 ~~the Deepwater Horizon disaster~~, after payment of reasonable and
130 necessary attorney fees, costs, and expenses, including such
131 attorney fees, costs, and expenses pursuant to s. 16.0155.
132 Moneys that account for the principal of the Recovery Fund shall
133 be transferred to the Recovery Fund no later than 30 days after
134 they are received.

135 Section 3. This act shall take effect upon becoming a law.