

By the Committees on Finance and Tax; and Military and Veterans Affairs, Space, and Domestic Security; and Senator Simpson

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20161262c2

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.

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

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

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

25 (1) (a) The Governor and Cabinet may grant refunds of state
26 and local taxes on motor and diesel fuel donated during a
27 ~~declared~~ state of emergency declared pursuant to s. 252.36 for
28 official emergency use in cases in which the state solicits the
29 donation. The refunds may be implemented by a vote of the
30 majority of the Governor and Cabinet during a public meeting or
31 by a majority jointly signing a written order.

593-03614-16

20161262c2

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

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

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

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

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

46 1. "Disaster-response period" means:

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

51 b. A period that begins on the date that an out-of-state
52 business enters this state in good faith under a mutual aid
53 agreement and in anticipation of a disaster or an emergency,
54 regardless of whether a state of emergency is declared, and ends
55 on the date that the work is concluded, or 7 calendar days after
56 the out-of-state business enters this state, whichever occurs
57 first.

58 2. "Emergency-related work" means repairing, renovating,
59 installing, building, rendering services, or other business
60 activities that relate to infrastructure that has been damaged,

593-03614-16

20161262c2

61 impaired, or destroyed by an event that has resulted in a
62 declaration of a state of emergency; or rendering such services
63 or performing such activities in anticipation of or in response
64 to a disaster or an emergency, regardless of whether a state of
65 emergency is declared.

66 3. "Infrastructure" means public roads; public bridges;
67 property and equipment owned or used by communication networks,
68 electric generating systems, electric transmission and
69 distribution systems, gas distribution systems, or water
70 pipelines; and related support facilities that serve multiple
71 persons which include, but are not limited to, buildings,
72 offices, power and communication lines and poles, pipes,
73 structures, and equipment.

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

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

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

89 b. Is not registered and does not have tax filings or

593-03614-16

20161262c2

90 presence sufficient to require the collection or payment of a
91 tax in this state during the tax year immediately before the
92 disaster-response period. The term also includes a business
93 entity that is affiliated with a registered business solely
94 through common ownership.

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

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

101 (b)1. Notwithstanding any other law, an out-of-state
102 business that is conducting operations within this state during
103 a disaster-response period solely for purposes of performing
104 emergency-related work or pursuant to a mutual aid agreement is
105 not considered to have established a level of presence that
106 would require that business to register, file, and remit state
107 or local taxes or fees or require that business to be subject to
108 any registration, licensing, or filing requirements in this
109 state. For purposes of any state or local tax on or measured, in
110 whole or in part, by net or gross income or receipts, the
111 activity of the out-of-state business conducted in this state
112 during the disaster-response period must be disregarded with
113 respect to any filing requirements for such tax, including the
114 filing required for a consolidated group of which the out-of-
115 state business may be a part. This includes the following:

116 a. Reemployment assistance taxes.

117 b. State or local professional or occupational licensing
118 requirements or related fees.

593-03614-16

20161262c2

119 c. Local business taxes.
120 d. Taxes on the operation of commercial motor vehicles.
121 e. Corporate income tax.
122 f. Tangible personal property tax and use tax on equipment
123 that is brought into the state by the out-of-state business,
124 used by the out-of-state business only to perform emergency-
125 related work during the disaster-response period, and removed
126 from the state by the out-of-state business following the
127 disaster-response period.

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

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

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

142 288.8013 Triumph Gulf Coast, Inc.; Recovery Fund; creation;
143 investment.—

144 (2) Triumph Gulf Coast, Inc., must create and administer
145 the Recovery Fund for the benefit of the disproportionately
146 affected counties. The principal of the fund shall derive from
147 75 percent of all funds received by the state pursuant to the

593-03614-16

20161262c2

148 September 2015 settlement agreement between the gulf states and
149 the BP entities with respect to economic and other claims
150 arising from the Deepwater Horizon oil spill ~~recovered by the~~
151 ~~Attorney General for economic damage to the state resulting from~~
152 ~~the Deepwater Horizon disaster,~~ after payment of reasonable and
153 necessary attorney fees, costs, and expenses, including such
154 attorney fees, costs, and expenses pursuant to s. 16.0155.
155 Moneys that account for the principal of the Recovery Fund shall
156 be transferred to the Recovery Fund no later than 30 days after
157 they are received.

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