

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

576-04463-16

20161262c3

A bill to be entitled

An act relating to emergency management; amending s. 213.055, F.S.; defining terms; providing that out-of-state businesses and employees who enter the state in response to a disaster or an emergency are excluded from certain registration and licensing requirements and taxes; specifying the obligations of an out-of-state business or employee after the disaster-response period; providing an effective date.

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

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 pursuant to s. 252.36.~~

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

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

(2) Notwithstanding any other provision of law, the executive director of the Department of Revenue may implement

576-04463-16

20161262c3

31 the following actions during a ~~declared~~ state of emergency  
32 declared pursuant to s. 252.36 for those revenue sources over  
33 which the department is granted administrative control pursuant  
34 to s. 213.05:

35 (a) Extend the stipulated due date for tax returns and  
36 accompanying tax payments; and

37 (b) Waive interest that accrues during the period of the  
38 state of emergency on taxes due prior to and during the period  
39 of the disaster.

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

41 1. "Disaster-response period" means:

42 a. A period that begins 10 calendar days before the first  
43 day of a state of emergency declared pursuant to s. 252.36 and  
44 ends on the 60th calendar day after the end of the declared  
45 state of emergency; or

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

53 2. "Emergency-related work" means repairing, renovating,  
54 installing, building, rendering services, or other business  
55 activities that relate to infrastructure that has been damaged,  
56 impaired, or destroyed by an event that has resulted in a  
57 declaration of a state of emergency; or rendering such services  
58 or performing such activities in anticipation of or in response  
59 to a disaster or an emergency, regardless of whether a state of

576-04463-16

20161262c3

60 emergency is declared.

61 3. "Infrastructure" means public roads; public bridges;  
62 property, equipment, and related support facilities owned or  
63 used by communication networks, electric generating systems,  
64 electric transmission and distribution systems, gas transmission  
65 and distribution systems, or water pipelines.

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

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

76 a. Does not have a presence in this state, except with  
77 respect to the performance of emergency-related work, and  
78 conducts no business in this state, and whose services are  
79 requested by a registered business or by a unit of state or  
80 local government for purposes of performing emergency-related  
81 work in this state; and

82 b. Is not registered and does not have tax filings or  
83 presence sufficient to require the collection or payment of a  
84 tax in this state during the tax year immediately before the  
85 disaster-response period. The term also includes a business  
86 entity that is affiliated with a registered business solely  
87 through common ownership.

88 6. "Out-of-state employee" means an employee who does not

576-04463-16

20161262c3

89 work in this state, except for emergency-related work on  
90 infrastructure during a disaster-response period.

91 7. "Registered business" means a business entity that is  
92 registered to do business in this state before the disaster-  
93 response period begins.

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

109 a. Reemployment assistance taxes.

110 b. State or local professional or occupational licensing  
111 requirements or related fees.

112 c. Local business taxes.

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

114 e. Corporate income tax.

115 f. Tangible personal property tax and use tax on equipment  
116 that is brought into the state by the out-of-state business,  
117 used by the out-of-state business only to perform emergency-

576-04463-16

20161262c3

118 related work during the disaster-response period, and removed  
119 from the state by the out-of-state business following the  
120 disaster-response period.

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

127 (c) An out-of-state business or out-of-state employee who  
128 remains in this state after the disaster-response period is not  
129 entitled to the privileges provided in this subsection for  
130 activities performed after the disaster-response period ends and  
131 is subject to the state's normal standards for establishing  
132 presence or residency or for doing business in the state.

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