

Committee on Military and Veterans Affairs, Space, and Domestic Security

CS/CS/CS/HB 1133 — Applicability of Revenue Laws to Out-of-state Businesses During Disaster-Response Periods

by Economic Affairs Committee; Finance and Tax Committee; Economic Development and Tourism Subcommittee; and Rep. Young and others (CS/CS/CS/SB 1262 by Appropriations Committee; Finance and Tax Committee; Military and Veterans Affairs, Space, and Domestic Security Committee; and Senator Simpson)

The bill allows certain out-of-state businesses to conduct specific activities in this state immediately preceding or following an emergency or disaster without establishing a level of presence that would require the business to register, file, and remit state or local taxes or fees. The bill provides that such out-of-state businesses are not subject to any of the following:

- Reemployment assistance taxes;
- State or local professional or occupational licensing requirements or related fees;
- Local business taxes;
- Taxes on the operation of commercial motor vehicles;
- Corporate income tax; and
- Tangible personal property tax on specified equipment brought into the state by the out-of-state business.

The exceptions provided in the bill apply to out-of-state businesses that are physically present in this state in anticipation of or immediately following an emergency or disaster to assist with the restoration of communications, electric, natural gas, and water infrastructure systems. Additionally, out-of-state employees working in this state to provide such assistance are not required to comply with state or local occupational licensing requirements, or pay related fees.

Privileges provided in the bill are only valid:

- 10 days before a state of emergency is declared and ending on the 60th day after the state of emergency expires; or
- If no state of emergency is declared, a period of 7 days beginning on the date an out-of-state business enters this state at the request of a Florida communications, electric, or natural gas entity pursuant to a mutual aid agreement.

An out-of-state business or employee that is present in this state outside of the specified time periods is not entitled to the privileges provided in the bill and is subject to the state's normal standards for establishing presence or residency or for doing business in this state.

If approved by the Governor, these provisions take effect upon becoming law.

Vote: Senate 37-0; House 115-0