

By Senator Simpson

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1                   A bill to be entitled  
2           An act relating to emergency management; creating s.  
3           252.64, F.S.; providing a short title; defining terms;  
4           providing exemptions from certain registration and  
5           licensing requirements and taxes for out-of-state  
6           businesses and employees who enter the state in  
7           response to a disaster or an emergency; specifying the  
8           applicability of certain transaction taxes and fees;  
9           requiring an out-of-state business or registered  
10          business to provide a statement to the Division of  
11          Emergency Management in the Executive Office of the  
12          Governor under certain circumstances; prescribing the  
13          content of the statement; specifying the obligations  
14          of an out-of-state business or employee after the  
15          disaster-response period; providing an effective date.

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

18  
19           Section 1. Section 252.64, Florida Statutes, is created and  
20           incorporated into part I of chapter 252, Florida Statutes, to  
21           read:

22           252.64 Facilitating Business Rapid Response to State  
23           Declared Disasters Act.-

24           (1) SHORT TITLE.-This section may be cited as the  
25           "Facilitating Business Rapid Response to State Declared  
26           Disasters Act."

27           (2) DEFINITIONS.-As used in this section, the term:  
28           (a) "Disaster-related work" or "emergency-related work"  
29           means repairing, renovating, installing, building, rendering  
30           services, or other business activities that relate to  
31           infrastructure that has been damaged, impaired, or destroyed by  
32           an event that has resulted in a declaration of a state of

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33 emergency.

34 (b) "Disaster-response period" means:

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

39 2. A period that begins on the date that an out-of-state  
40 business enters this state in good faith under a mutual aid  
41 agreement and in anticipation of a disaster, regardless of  
42 whether a state of emergency is declared, and ends on the date  
43 that the work is concluded, or 7 calendar days after the out-of-  
44 state business enters this state, whichever occurs first.

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

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

59 (e) "Out-of-state business" means a business entity that:

60 1. Does not have a presence in this state, except with  
61 respect to the performance of disaster-related work or

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

67 2. Is not registered and does not have tax filings or  
68 presence sufficient to require the collection or payment of a  
69 tax in this state before the disaster-response period.

70  
71 The term also includes a business entity that is affiliated with  
72 a registered business solely through common ownership.

73 (f) "Out-of-state employee" means an employee who does not  
74 work in this state, except for disaster-related work or  
75 emergency-related work during a disaster-response period.

76 (g) "Registered business" means a business entity that is  
77 registered to do business in this state before the disaster-  
78 response period begins.

79 (3) EXEMPTIONS FOR OUT-OF-STATE BUSINESSES AND EMPLOYEES.-

80 (a) Notwithstanding any other law and except as provided in  
81 subsection (4), an out-of-state business that is conducting  
82 operations within this state solely for purposes of performing  
83 disaster-related work or emergency-related work during a  
84 disaster-response period or pursuant to a mutual aid agreement  
85 is not considered to have established a level of presence that  
86 would require that business to register, file, and remit state  
87 or local taxes or fees or require that business to be subject to  
88 any registration, licensing, or filing requirements in this  
89 state. For purposes of any state or local tax on or measured, in  
90 whole or in part, by net or gross income or receipts, the

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91 activity of the out-of-state business conducted in this state  
92 during the disaster-response period must be disregarded with  
93 respect to any filing requirements for such tax, including the  
94 filing required for a consolidated group of which the out-of-  
95 state business is a subsidiary. This exemption includes the  
96 following:

97 1. Reemployment assistance taxes.

98 2. State or local professional or occupational licensing  
99 requirements or related fees.

100 3. Gross receipts taxes.

101 4. Local business taxes.

102 5. Taxes on the operation of commercial motor vehicles.

103 6. Corporate income tax.

104 7. Tangible personal property tax on equipment that is  
105 brought into the state by the out-of-state business, used by the  
106 out-of-state business only to perform disaster-related work or  
107 emergency-related work during the disaster-response period, and  
108 removed from the state by the out-of-state business following  
109 the disaster-response period.

110 (b) Notwithstanding any other law and except as provided in  
111 subsection (4), an out-of-state employee whose only employment  
112 in this state is for the performance of disaster-related or  
113 emergency-related work during a disaster-response period is not  
114 required to:

115 1. Register, file, or remit state or local taxes.

116 2. Comply with state or local occupational licensing  
117 requirements or related fees.

118 (4) TRANSACTION TAXES AND FEES.—An out-of-state employee or  
119 out-of-state business whose transaction of business in this

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120 state is limited to the performance of disaster-related work or  
121 emergency-related work during a disaster-response period is  
122 subject to motor and other fuel taxes imposed pursuant to  
123 chapter 206 and sales and use taxes imposed pursuant to chapter  
124 212, unless the employee or business is otherwise exempt from  
125 such tax.

126 (5) NOTIFICATION PROCEDURES.—

127 (a) If requested by the division, an out-of-state business  
128 shall provide to the division a statement specifying that the  
129 out-of-state business has entered the state for purposes of  
130 performing disaster-related work or emergency-related work. The  
131 statement must also include the following information regarding  
132 the out-of-state business:

133 1. The business name.

134 2. The state of domicile.

135 3. The address of its principal office.

136 4. The federal tax identification number.

137 5. The date that the business entered the state.

138 6. Contact information.

139 (b) If requested by the division, a registered business  
140 shall provide a statement to the division that includes the  
141 information listed in paragraph (a) for any affiliate of the  
142 registered business which has entered the state as an out-of-  
143 state business. The statement must also include the contact  
144 information for the registered business.

145 (6) OBLIGATIONS AFTER DISASTER-RESPONSE PERIOD.—An out-of-  
146 state business or out-of-state employee who remains in this  
147 state after the disaster-response period is not entitled to any  
148 exemptions provided in this section and is subject to the

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149 state's normal standards for establishing presence or residency  
150 or doing business in the state.

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