

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>      </u>	

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1 Committee/Subcommittee hearing bill: Economic Development &  
2 Tourism Subcommittee  
3 Representative Young offered the following:

**Amendment (with title amendment)**

Remove everything after the enacting clause and insert:  
Section 1. Subsection (3) of Section 213.055, Florida  
Statutes, is created to read:

3) Business Rapid Response to State Declared Emergencies.-

(a) DEFINITIONS.-As used in this subsection, the term:

1. "Emergency-related work" means repairing, renovating,  
installing, building, rendering services, or other business  
activities that relate to infrastructure that has been damaged,  
impaired, or destroyed by an event that has resulted in a  
declaration of a state of emergency.

2. "Disaster-response period" means:

a. A period that begins 10 calendar days before the first

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18 day of a declared state of emergency and ends on the 60<sup>th</sup>  
19 calendar day after the end of the declared state of emergency;  
20 or

21 b. A period that begins on the date that an out-of-state  
22 business enters this state in good faith under a mutual aid  
23 agreement and in anticipation of a disaster, regardless of  
24 whether a state of emergency is declared, and ends on the date  
25 that the work is concluded, or 7 calendar days after the out-of-  
26 state business enters this state, whichever occurs first.

27 3. "Infrastructure" means public roads; public bridges;  
28 property and equipment owned or used by communication networks,  
29 electric generating systems, transmission and distribution  
30 systems, gas distribution systems, or water pipelines; and  
31 related support facilities that serve multiple persons which  
32 include, but are not limited to, buildings, offices, power and  
33 communication lines and poles, pipes, structures, and equipment.

34 4. "Mutual aid agreement" means an agreement to which one  
35 or more business entities are parties and under which a public  
36 utility, municipally owned utility, electric cooperative, or  
37 joint agency owning, operating, or owning and operating  
38 infrastructure used for electric generation, transmission, or  
39 distribution in this state may request that an out-of-state  
40 business perform work in this state in anticipation of a  
41 disaster or an emergency.

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

43 a. Does not have a presence in this state, except with

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44 respect to the performance of emergency-related work, and  
45 conducts no business in this state, and whose services are  
46 requested by a registered business or by a unit of state or  
47 local government for purposes of performing emergency-related  
48 work in this state; and

49 b. Is not registered and does not have tax filings or  
50 presence sufficient to require the collection or payment of a  
51 tax in this state during the tax year immediately before the  
52 disaster-response period. The term also includes a business  
53 entity that is affiliated with a registered business solely  
54 through common ownership.

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

58 7. "Registered business" means a business entity that is  
59 registered to do business in this state before the disaster-  
60 response period begins.

61 (b) PROCEDURES FOR OUT-OF-STATE BUSINESSES AND EMPLOYEES.—

62 1. Notwithstanding any other law, an out-of-state business  
63 that is conducting operations within this state during a  
64 disaster-response period solely for purposes of performing  
65 emergency-related work or pursuant to a mutual aid agreement is  
66 not considered to have established a level of presence that  
67 would require that business to register, file, and remit state  
68 or local taxes or fees or require that business to be subject to  
69 any registration, licensing, or filing requirements in this

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70 state. For purposes of any state or local tax on or measured, in  
71 whole or in part, by net or gross income or receipts, the  
72 activity of the out-of-state business conducted in this state  
73 during the disaster-response period must be disregarded with  
74 respect to any filing requirements for such tax, including the  
75 filing required for a consolidated group of which the out-of-  
76 state business may be a part. This includes the following:

77 a. Reemployment assistance taxes.

78 b. State or local professional or occupational licensing  
79 requirements or related fees.

80 c. Local business taxes.

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

82 e. Corporate income tax.

83 f. Tangible personal property tax and use tax on equipment  
84 that is brought into the state by the out-of-state business,  
85 used by the out-of-state business only to perform emergency-  
86 related work during the disaster-response period, and removed  
87 from the state by the out-of-state business following the  
88 disaster-response period.

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

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

94 b. Comply with state or local occupational licensing  
95 requirements or related fees.

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96       (c) OBLIGATIONS AFTER DISASTER-RESPONSE PERIOD.—An out-of-  
97 state business or out-of-state employee who remains in this  
98 state after the disaster-response period is not entitled to the  
99 procedures provided in this section for activities performed  
100 after the disaster-response period ends and is subject to the  
101 state's normal standards for establishing presence or residency  
102 or doing business in the state.

103       Section 2. This act shall take effect upon becoming law.

104  
105       -----  
106                   **T I T L E   A M E N D M E N T**

107       Remove everything before the enacting clause       and  
108       insert:  
109       An act relating to emergency management; amending s. 213.055,  
110       F.S.; defining terms; providing exemptions from certain  
111       registration and licensing requirements and taxes for out-of-  
112       state businesses and employees who enter the state in response  
113       to a disaster or an emergency; specifying the applicability of  
114       certain transaction taxes and fees; specifying the obligations  
115       of an out-of-state business or employee after the disaster-  
116       response period; providing an effective date.