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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/01/2016	.	
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The Committee on Military and Veterans Affairs, Space, and Domestic Security (Stargel) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Subsection (3) is added to section 213.055,
Florida Statutes, to read:

213.055 Declared emergency; waiver or suspension of
specified revenue laws.—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.



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11 (3) (a) As used in this subsection, the term:
12 1. "Disaster-response period" means:
13 a. A period that begins 10 calendar days before the first
14 day of a declared state of emergency and ends on the 60th
15 calendar day after the end of the declared state of emergency;
16 or
17 b. A period that begins on the date that an out-of-state
18 business enters this state in good faith under a mutual aid
19 agreement and in anticipation of a disaster, regardless of
20 whether a state of emergency is declared, and ends on the date
21 that the work is concluded, or 7 calendar days after the out-of-
22 state business enters this state, whichever occurs first.
23 2. "Emergency-related work" means repairing, renovating,
24 installing, building, rendering services, or other business
25 activities that relate to infrastructure that has been damaged,
26 impaired, or destroyed by an event that has resulted in a
27 declaration of a state of emergency; or rendering such services
28 or performing such activities in anticipation of a disaster,
29 regardless of whether a state of emergency is declared.
30 3. "Infrastructure" means public roads; public bridges;
31 property and equipment owned or used by communication networks,
32 electric generating systems, transmission and distribution
33 systems, gas distribution systems, or water pipelines; and
34 related support facilities that serve multiple persons which
35 include, but are not limited to, buildings, offices, power and
36 communication lines and poles, pipes, structures, and equipment.
37 4. "Mutual aid agreement" means an agreement to which one
38 or more business entities are parties and under which a public
39 utility, municipally owned utility, electric cooperative, or



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40 joint agency owning, operating, or owning and operating
41 infrastructure used for electric generation, transmission, or
42 distribution in this state may request that an out-of-state
43 business perform work in this state in anticipation of a
44 disaster or an emergency.

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

46 a. Does not have a presence in this state, except with
47 respect to the performance of emergency-related work, and
48 conducts no business in this state, and whose services are
49 requested by a registered business or by a unit of state or
50 local government for purposes of performing emergency-related
51 work in this state; and

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

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

61 7. "Registered business" means a business entity that is
62 registered to do business in this state before the disaster-
63 response period begins.

64 (b)1. Notwithstanding any other law, an out-of-state
65 business that is conducting operations within this state during
66 a disaster-response period solely for purposes of performing
67 emergency-related work or pursuant to a mutual aid agreement is
68 not considered to have established a level of presence that



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69 would require that business to register, file, and remit state
70 or local taxes or fees or require that business to be subject to
71 any registration, licensing, or filing requirements in this
72 state. For purposes of any state or local tax on or measured, in
73 whole or in part, by net or gross income or receipts, the
74 activity of the out-of-state business conducted in this state
75 during the disaster-response period must be disregarded with
76 respect to any filing requirements for such tax, including the
77 filing required for a consolidated group of which the out-of-
78 state business may be a part. This includes the following:

- 79 a. Reemployment assistance taxes.
- 80 b. State or local professional or occupational licensing
81 requirements or related fees.
- 82 c. Local business taxes.
- 83 d. Taxes on the operation of commercial motor vehicles.
- 84 e. Corporate income tax.
- 85 f. Tangible personal property tax and use tax on equipment
86 that is brought into the state by the out-of-state business,
87 used by the out-of-state business only to perform emergency-
88 related work during the disaster-response period, and removed
89 from the state by the out-of-state business following the
90 disaster-response period.

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

- 95 a. Register, file, or remit state or local taxes.
- 96 b. Comply with state or local occupational licensing
97 requirements or related fees.



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98 (c) An out-of-state business or out-of-state employee who
99 remains in this state after the disaster-response period is not
100 entitled to the exemptions provided in this subsection for
101 activities performed after the disaster-response period ends and
102 is subject to the state's normal standards for establishing
103 presence or residency or doing business in the state.

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

105

106 ===== T I T L E A M E N D M E N T =====

107 And the title is amended as follows:

108 Delete everything before the enacting clause

109 and insert:

110

 A bill to be entitled

111

 An act relating to emergency management; amending s.

112

 213.055, F.S.; defining terms; providing exemptions

113

 from certain registration and licensing requirements

114

 and taxes for out-of-state businesses and employees

115

 who enter the state in response to a disaster or an

116

 emergency; specifying the obligations of an out-of-

117

 state business or employee after the disaster-response

118

 period; providing an effective date.