

## CHAPTER 2016-99

### Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 1133

An act relating to applicability of revenue laws to out-of-state businesses during disaster-response periods; amending s. 213.055, F.S.; providing definitions; providing exemptions from certain registration and licensing requirements and taxes for out-of-state businesses and employees that enter the state in response to a disaster or an emergency; specifying the applicability of certain transaction taxes and fees; specifying the obligations and privileges 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 the following actions during a declared state of emergency declared pursuant to s. 252.36 for those revenue sources over which the department is granted administrative control pursuant to s. 213.05:

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

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

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

1. “Disaster-response period” means:

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

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

2. “Emergency-related work” means repairing, renovating, installing, building, rendering services, or other business activities that relate to infrastructure that is damaged, impaired, or destroyed by an event that has resulted in a declaration of a state of emergency or performing such activities in anticipation of or in response to a disaster or an emergency, regardless of whether a state of emergency is declared.

3. “Infrastructure” means public roads; public bridges; and property, equipment, and related support facilities owned or used by communication networks, electric generating systems, electric transmission and distribution systems, gas transmission and distribution systems, or water pipelines.

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

5. “Out-of-state business” means a business entity that:

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

b. Is not registered and does not have tax filings or presence sufficient to require the collection or payment of a tax in this state during the tax year immediately before the disaster-response period.

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

6. “Out-of-state employee” means an employee who does not work in this state, except for emergency-related work on infrastructure during a disaster-response period.

7. “Registered business” means a business entity that is registered to do business in this state before the disaster-response period begins.

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

a. Reemployment assistance taxes.

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

c. Local business taxes.

d. Taxes on the operation of commercial motor vehicles.

e. Corporate income tax.

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

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

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

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

Approved by the Governor March 24, 2016.

Filed in Office Secretary of State March 24, 2016.