

AMENDMENTS TO LB913

Introduced by Revenue.

1           1. Strike the original sections and insert the following new  
2 sections:

3           Section 1. Sections 1 to 5 of this act shall be known and may be  
4 cited as the Facilitating Business Rapid Response to State Declared  
5 Disasters Act.

6           Sec. 2. For purposes of the Facilitating Business Rapid Response to  
7 State Declared Disasters Act:

8           (1) Declared state disaster or emergency means a disaster or  
9 emergency event (a) for which a Governor's state of emergency  
10 proclamation has been issued or (b) that the President of the United  
11 States has declared to be a major disaster or emergency;

12           (2) Disaster period means the period of time that begins ten days  
13 before the Governor's proclamation of a state of emergency or the  
14 declaration by the President of the United States of a major disaster or  
15 emergency, whichever occurs first, and extending for a period of sixty  
16 calendar days following the end of the period specified in the  
17 proclamation or declaration or sixty calendar days after the proclamation  
18 or declaration if no end is provided. The Governor may extend the  
19 disaster period as warranted;

20           (3) Infrastructure means real and personal property, including  
21 buildings, offices, power lines, cable lines, poles, communication lines,  
22 pipes, structures, equipment, and related support facilities, owned or  
23 used by a public utility, communications network, broadband or Internet  
24 service provider, cable or video service provider, natural gas  
25 distribution system, or water pipeline that provides service to more than  
26 one customer or person;

27           (4)(a) Out-of-state business means a business entity:

1           (i) That does not have a presence in the state;  
2           (ii) That does not conduct business in the state;  
3           (iii) That has no registrations, tax filings, or nexus in the state  
4 before the declared state disaster or emergency; and

5           (iv) Whose assistance in repairing, renovating, installing, or  
6 building infrastructure or rendering services or other business  
7 activities related to a declared state disaster or emergency is requested  
8 by the state, a county, city, village, or other political subdivision of  
9 the state, or a registered business that owns or uses infrastructure.

10          (b) Out-of-state business includes a business entity that is  
11 affiliated with a registered business solely through common ownership as  
12 long as that business entity does not have any registrations, tax  
13 filings, or nexus in the state before the declared state disaster or  
14 emergency. For purposes of this section, a prior registration as an out-  
15 of-state business for a declared state disaster or emergency shall not be  
16 considered a registration in this state;

17          (5) Out-of-state employee means a nonresident individual who does  
18 not work in the state except for disaster or emergency related work  
19 during a disaster period; and

20          (6) Registered business means a business entity that is registered  
21 or licensed to do business in the state before the declared state  
22 disaster or emergency.

23          Sec. 3. (1) An out-of-state business that conducts operations  
24 within the state for purposes of assisting in repairing, renovating,  
25 installing, or building infrastructure or rendering services or other  
26 business activities related to a declared state disaster or emergency  
27 during the disaster period shall not be considered to have established a  
28 level of presence that would subject the out-of-state business or any of  
29 its out-of-state employees to any of the following state or local  
30 employment, licensing, or registration requirements:

31          (a) Registration with the Secretary of State;

1       (b) Withholding or income tax registration, filing, or remitting  
2 requirements; and

3       (c) Sales, use, or ad valorem tax on equipment brought into the  
4 state temporarily for use or consumption during the disaster period if  
5 such equipment does not remain in the state after the disaster period.

6       (2) An out-of-state employee shall not be considered to have  
7 established residency or a presence in the state that would require that  
8 person or that person's employer to file and pay income taxes, to be  
9 subjected to tax withholdings, or to file and pay any other state or  
10 local income or withholding tax or fee for work repairing, renovating,  
11 installing, or building infrastructure or rendering services or other  
12 business activities during the disaster period.

13       (3) After the conclusion of a disaster period, an out-of-state  
14 business or out-of-state employee that remains in the state is fully  
15 subject to the state or local employment, licensing, or registration  
16 requirements listed in this section or that were otherwise suspended  
17 under the Facilitating Business Rapid Response to State Declared  
18 Disasters Act during the disaster period.

19       Sec. 4. (1) An out-of-state business shall provide notification to  
20 the Department of Revenue within ten days after entry to the state during  
21 a disaster period that the out-of-state business is in the state for  
22 purposes of responding to the declared state disaster or emergency. The  
23 out-of-state business shall provide to the department information related  
24 to the out-of-state business including, but not limited to, the  
25 following:

26       (a) Name;

27       (b) State of domicile;

28       (c) Principal business address;

29       (d) Federal employer identification number;

30       (e) The date when the out-of-state business entered the state; and

31       (f) Contact information while the out-of-state business is in this

1 state.

2 (2) A registered business shall provide the notification required in  
3 subsection (1) of this section for an affiliate of the registered  
4 business that enters the state as an out-of-state business. The  
5 notification under this subsection shall also include contact information  
6 for the registered business in the state.

7 Sec. 5. The Facilitating Business Rapid Response to State Declared  
8 Disasters Act shall not grant exemptions authorized by the act to any  
9 out-of-state business performing work pursuant to a request for bid or  
10 request for proposals by a state agency or political subdivision.