

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 913

Introduced by Smith, 14.

Read first time January 12, 2016

Committee: Government, Military and Veterans Affairs

1 A BILL FOR AN ACT relating to state disasters; to adopt the Facilitating

2 Business Rapid Response to State Declared Disasters Act.

3 Be it enacted by the people of the State of Nebraska,

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

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

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

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

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

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

26 (i) That does not have a presence in the state;

27 (ii) That does not conduct business in the state;

28 (iii) That has no registrations, tax filings, or nexus in the state
29 before the declared state disaster or emergency; and

30 (iv) Whose assistance in repairing, renovating, installing, or
31 building infrastructure related to a declared state disaster or emergency

1 is requested by the state, a county, city, village, or other political
2 subdivision of the state, or a registered business that owns or uses
3 infrastructure.

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

11 (5) Out-of-state employee means an individual who does not work in
12 the state except for disaster or emergency related work during a disaster
13 period; and

14 (6) Registered business means a business entity that is registered
15 or licensed to do business in the state before the declared state
16 disaster or emergency.

17 Sec. 3. (1) An out-of-state business that conducts operations
18 within the state for purposes of assisting in repairing, renovating,
19 installing, or building infrastructure related to a declared state
20 disaster or emergency during the disaster period shall not be considered
21 to have established a level of presence that would subject the business
22 or any of its out-of-state employees to any of the following state or
23 local employment, licensing, or registration requirements:

24 (a) Registration with the Secretary of State;

25 (b) Withholding or income tax registration, filing, or remitting
26 requirements; and

27 (c) Use tax on equipment used or consumed during the disaster period
28 if such equipment does not remain in the state after the disaster period.

29 (2) An out-of-state employee shall not be considered to have
30 established residency or a presence in the state that would require that
31 person or that person's employer to file and pay income taxes, to be

1 subjected to tax withholdings, or to file and pay any other state or
2 local income or withholding tax or fee for work repairing, renovating,
3 installing, or building infrastructure during the disaster period.

4 (3) After the conclusion of a disaster period, an out-of-state
5 business or out-of-state employee that remains in the state is fully
6 subject to the state or local employment, licensing, or registration
7 requirements listed in this section or that were otherwise suspended
8 under the Facilitating Business Rapid Response to State Declared
9 Disasters Act during the disaster period.

10 Sec. 4. (1) An out-of-state business shall provide notification to
11 the Department of Revenue within ten days after entry to the state during
12 a disaster period that the out-of-state business is in the state for
13 purposes of responding to the declared state disaster or emergency. The
14 out-of-state business shall provide to the department information related
15 to the out-of-state business including, but not limited to, the
16 following:

- 17 (a) Name;
- 18 (b) State of domicile;
- 19 (c) Principal business address;
- 20 (d) Federal employer identification number;
- 21 (e) The date when the out-of-state business entered the state; and
- 22 (f) Contact information while the out-of-state business is in this
23 state.

24 (2) A registered business shall provide the notification required in
25 subsection (1) of this section for an affiliate of the registered
26 business that enters the state as an out-of-state business. The
27 notification under this subsection shall also include contact information
28 for the registered business in the state.

29 Sec. 5. The Facilitating Business Rapid Response to State Declared
30 Disasters Act shall not grant exemptions authorized by the act to any
31 out-of-state business performing work pursuant to a request for bid or

1 request for proposal by a state agency or political subdivision.