

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 913

FINAL READING

Introduced by Smith, 14.

Read first time January 12, 2016

Committee: Revenue

- 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 (a) for which a Governor's state of emergency
8 proclamation has been issued or (b) that the President of the United
9 States has declared 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 real and personal property, including
19 buildings, offices, power lines, cable lines, poles, communication lines,
20 pipes, structures, equipment, and related support facilities, owned or
21 used by a public utility, communications network, broadband or Internet
22 service provider, cable or video service provider, natural gas
23 distribution system, or water pipeline that provides service to more than
24 one customer or person;

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 or rendering services or other business

1 activities related to a declared state disaster or emergency is requested
2 by the state, a county, city, village, or other political subdivision of
3 the state, or a registered business that owns or uses 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 a nonresident individual who does
12 not work in the state except for disaster or emergency related work
13 during a disaster 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 or rendering services or other
20 business activities related to a declared state disaster or emergency
21 during the disaster period shall not be considered to have established a
22 level of presence that would subject the out-of-state business or any of
23 its out-of-state employees to any of the following state or local
24 employment, licensing, or registration requirements:

25 (a) Registration with the Secretary of State;

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

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

31 (2) An out-of-state employee shall not be considered to have

1 established residency or a presence in the state that would require that
2 person or that person's employer to file and pay income taxes, to be
3 subjected to tax withholdings, or to file and pay any other state or
4 local income or withholding tax or fee for work repairing, renovating,
5 installing, or building infrastructure or rendering services or other
6 business activities during the disaster period.

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

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

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

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

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