

## LEGISLATIVE BILL 913

Approved by the Governor April 07, 2016

Introduced by Smith, 14.

A BILL FOR AN ACT relating to state disasters; to adopt the Facilitating Business Rapid Response to State Declared Disasters Act.  
Be it enacted by the people of the State of Nebraska,

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) Registration with the Secretary of State;

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

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

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

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

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

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

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

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