

1 A bill to be entitled
 2 An act relating to Florida Working Families Tax Rebate
 3 Program; creating the Florida Working Families Tax
 4 Rebate Program within the Department of Revenue;
 5 granting specified people and households certain state
 6 funds if they received a tax credit under the Federal
 7 Earned Income Tax Credit program; specifying criteria
 8 to receive such funds; providing a calculation of
 9 funds for eligible people or households; specifying
 10 procedures for disbursing funds; requiring the
 11 Department of Revenue to provide a report by a
 12 specified date; authorizing emergency rulemaking;
 13 providing an appropriation; providing applicability;
 14 providing an effective date.

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 16 Be It Enacted by the Legislature of the State of Florida:

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 18 Section 1. Florida Working Families Tax Rebate Program.-
 19 (1) The Florida Working Families Tax Rebate Program is
 20 created within the Department of Revenue.

21 (2) Each person or household who qualified and received a
 22 tax credit under the Federal Earned Income Tax Credit program in
 23 a specific year may receive funds from the state if the person
 24 or household:

25 (a) Applies to the department, using the form developed by

26 | the department, no later than June 30 of the year in which the
27 | federal earned income tax credit was received; and

28 | (b) Provides the department with documentation verifying
29 | the receipt of and specific value of the federal earned income
30 | tax credit.

31 | (3) Within 30 days after receiving a completed application
32 | and verifying the information as required under subsection (2),
33 | the Department of Revenue shall issue a check or remit funds
34 | using direct deposit to the person or household in an amount
35 | equal to 10 percent of the amount of federal earned income tax
36 | credit received by the person or household.

37 | (4) The Department of Revenue shall prepare and submit a
38 | report by December 31, 2019, to the Governor and Cabinet, the
39 | President of the Senate, the Speaker of the House of
40 | Representatives, the Senate Minority Leader, and the House of
41 | Representatives Minority Leader which addresses the feasibility
42 | of creating and implementing an automatic Florida Working
43 | Families Tax Rebate program using data provided by the Internal
44 | Revenue Service or other federal agency so that a person or
45 | household may receive funds from the state without having to
46 | complete an annual application and provide documentation as set
47 | forth in subsection (2).

48 | (a) If the department determines that an automatic program
49 | is not feasible, the report must identify specific barriers to
50 | the creation of such a program and provide proposed solutions to

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51 remove the barriers.

52 (b) If the department determines that an automatic program
53 is feasible, the report must include a legislative proposal to
54 implement the automatic program.

55 Section 2. (1) The Department of Revenue is authorized,
56 and all conditions are deemed to be met, to adopt emergency
57 rules pursuant to s. 120.54(4), Florida Statutes, for the
58 purpose of implementing the provisions of this act.

59 (2) Notwithstanding any other provision of law, emergency
60 rules adopted pursuant to subsection (1) are effective for 6
61 months after adoption and may be renewed during the pendency of
62 procedures to adopt permanent rules addressing the subject of
63 the emergency rules.

64 Section 3. For the 2019-2020 fiscal year, the sum of \$510
65 million is appropriated from the General Revenue Fund to the
66 Department of Revenue to implement the provisions of this act.

67 Section 4. The provisions of this act apply to federal
68 earned income tax credits granted beginning on or after January
69 1, 2019.

70 Section 5. This act shall take effect July 1, 2019.