

By Senator Rodriguez

37-01836A-20

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

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

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19           Section 1. Florida Working Families Tax Rebate Program.—

20           (1) The Florida Working Families Tax Rebate Program is  
21 created within the Department of Revenue to provide low-income  
22 working Floridians relief on sales taxes, fuel taxes, property  
23 taxes, or other taxes and fees paid in this state during the  
24 year, consistent with the goals of the federal Earned Income Tax  
25 Credit program.

26           (2) Each person or household who qualified and received a  
27 tax credit under the federal Earned Income Tax Credit program in  
28 a specific year may receive funds from the state if the person  
29 or household:

37-01836A-20

20201592\_\_

30 (a) Maintains a Florida residence on the person's or  
31 household's federal income tax return during the tax year in  
32 which the person or household is applying for the Florida  
33 Working Families Tax Rebate Program;

34 (b) Applies to the department, using a form developed by  
35 the department, no later than June 30 of the year in which the  
36 federal earned income tax credit was received; and

37 (c) Provides the department with documentation verifying  
38 the receipt of and specific value of the federal earned income  
39 tax credit.

40 (3) Within 30 days after receiving a completed application  
41 and verifying the information required under subsection (2), the  
42 department shall issue a check or remit funds using direct  
43 deposit to the person or household in an amount equal to 10  
44 percent of the amount of the federal earned income tax credit  
45 received by the person or household.

46 (4) The Department of Revenue shall prepare and submit a  
47 report by December 31, 2020, to the Governor and Cabinet, the  
48 President of the Senate, the Speaker of the House of  
49 Representatives, the Senate Minority Leader, and the House of  
50 Representatives Minority Leader which addresses the feasibility  
51 of creating and implementing an automatic Florida Working  
52 Families Tax Rebate program using data provided by the Internal  
53 Revenue Service or another federal agency so that a person or  
54 household may receive funds from the state without having to  
55 complete an annual application and provide documentation as set  
56 forth in subsection (2).

57 (a) If the department determines that an automatic program  
58 is not feasible, the report must identify specific barriers to

37-01836A-20

20201592\_\_

59 the creation of such a program and provide proposed solutions to  
60 remove the barriers.

61 (b) If the department determines that an automatic program  
62 is feasible, the report must include a legislative proposal to  
63 implement the automatic program.

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

68 (2) Notwithstanding any other provision of law, emergency  
69 rules adopted pursuant to subsection (1) are effective for 6  
70 months after adoption and may be renewed during the pendency of  
71 procedures to adopt permanent rules addressing the subject of  
72 the emergency rules.

73 Section 3. For the 2020-2021 fiscal year, the sum of \$510  
74 million is appropriated from the General Revenue Fund to the  
75 Department of Revenue to implement this act.

76 Section 4. This act applies to federal earned income tax  
77 credits granted beginning on or after January 1, 2021.

78 Section 5. This act shall take effect July 1, 2020.