

By Senator Rodriguez

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1 A bill to be entitled
2 An act relating to a working persons tax rebate study;
3 requiring the Department of Revenue, in consultation
4 with the Office of Economic and Demographic Research,
5 to conduct a study and prepare a report examining the
6 implementation of a tax rebate program for certain
7 persons or households receiving the federal Earned
8 Income Tax Credit; specifying requirements for the
9 report; requiring the department to submit the report
10 to the Governor and Cabinet and the Legislature by a
11 certain date; providing an effective date.

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

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15 Section 1. (1) The Department of Revenue, in consultation
16 with the Office of Economic and Demographic Research, shall
17 conduct a study and prepare a report examining the
18 implementation of a tax rebate program for persons or households
19 who qualify for and receive a tax credit under the federal
20 Earned Income Tax Credit program and who maintained residence in
21 this state during the entire tax year for which the credit was
22 claimed.

23 (2) The report must include all of the following:

24 (a) An analysis of the economic activity of, and state
25 taxes paid by, persons and households residing in this state who
26 qualify for the federal Earned Income Tax Credit.

27 (b) Legislative proposals to implement a program providing
28 a rebate of state taxes paid by such persons and households
29 during the tax year for which the federal Earned Income Tax

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30 Credit was claimed, up to a limit of 10 percent of the amount of
31 the federal Earned Income Tax Credit received by the person or
32 household.

33 (c) An analysis of the feasibility of creating and
34 implementing the tax rebate program using data provided by the
35 Internal Revenue Service or another federal agency so that a
36 person or household may receive funds from the state without
37 having to complete an annual application and provide
38 documentation.

39 (d) If the analysis conducted under paragraph (c)
40 determines that an automatic program is not feasible, the
41 identification and analysis of specific barriers to the creation
42 of such a program and proposed solutions for the removal of the
43 barriers.

44 (e) If the analysis conducted under paragraph (c)
45 determines that an automatic program is feasible, a legislative
46 proposal to implement the automatic program.

47 (3) The Department of Revenue shall submit the report to
48 the Governor and Cabinet, the President of the Senate, the
49 Speaker of the House of Representatives, the Minority Leader of
50 the Senate, and the Minority Leader of the House of
51 Representatives by December 31, 2020.

52 Section 2. This act shall take effect July 1, 2020.