

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

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

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

26 (2) Each person or household which qualified for and
 27 received the federal Earned Income Tax Credit in a specific year
 28 may receive funds from the state if the person or household:

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

33 (b) Applies to the department, using a form developed by
 34 the department, no later than June 30 of the year in which the
 35 federal Earned Income Tax Credit was received; and

36 (c) Provides the department with documentation verifying
 37 the receipt and specific amount of the federal Earned Income Tax
 38 Credit.

39 (3) Within 30 days after receiving a completed application
 40 and verifying the information required under subsection (2), the
 41 department shall issue a check or remit funds using direct
 42 deposit to the person or household in an amount equal to 20
 43 percent of the amount of the federal Earned Income Tax Credit
 44 the person or household received.

45 (4) The Department of Revenue shall prepare and submit a
 46 report by December 31, 2022, to the Governor and Cabinet, the
 47 President of the Senate, the Speaker of the House of
 48 Representatives, the Senate Minority Leader, and the House of
 49 Representatives Minority Leader which addresses the feasibility
 50 of creating and implementing an automatic Working Floridians Tax

HB613

2022

51 Rebate Program using data provided by the Internal Revenue
52 Service or another federal agency so that a person or household
53 may receive funds from the state without having to complete an
54 annual application and provide documentation as set forth in
55 subsection (2).

56 (a) If the department determines that an automatic program
57 is not feasible, the report must identify specific barriers to
58 the creation of an automatic program and provide proposed
59 solutions to remove the barriers.

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

63 (5) Receipt of the rebate under this section may not be
64 used to determine a person's eligibility for Medicaid, Florida
65 Kidcare, cash assistance, or the Supplemental Nutrition
66 Assistance Program established under 7 U.S.C. ss. 2011 et seq.

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

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

HB613

2022

76 Section 3. This act applies to federal Earned Income Tax
77 Credit granted beginning on or after January 1, 2023.

78 Section 4. This act shall take effect July 1, 2022.