

By Senator Torres

25-00112A-24

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1                                   A bill to be entitled  
 2           An act relating to Working Floridians Tax Rebate  
 3           Program; creating s. 220.925, F.S.; specifying that  
 4           the annual taxes generated from a certain tax shall be  
 5           allocated to the Working Floridians Tax Rebate  
 6           Program; creating the Working Floridians Tax Rebate  
 7           Program; specifying the purpose of the rebate program;  
 8           specifying the qualifications for a person or  
 9           household to receive the rebate; requiring the  
 10          Department of Revenue to issue rebate payments not  
 11          exceeding a certain amount by a specified time;  
 12          requiring the department to allocate the rebates in a  
 13          specified manner; requiring the department to prepare  
 14          and submit a specified report; prohibiting that a  
 15          person's receipt of a rebate be used in determining  
 16          eligibility for specified programs; requiring the  
 17          department to adopt rules; providing applicability;  
 18          providing an effective date.

19  
 20 Be It Enacted by the Legislature of the State of Florida:

21  
 22           Section 1. Section 220.925, Florida Statutes, is created to  
 23 read:

24           220.925 Working Floridians Tax Rebate Program.—  
 25           (1) Beginning the 2024-2025 fiscal year, and for each  
 26 subsequent fiscal year, the annual taxes generated from the  
 27 nonresident entertainer and professional athlete tax imposed  
 28 under s. 220.923 shall be allocated to the Working Floridians  
 29 Tax Rebate Program as described in subsection (2).

25-00112A-24

20241570\_\_

30 (2) The Working Floridians Tax Rebate Program is created  
31 within the department to provide low-income and moderate-income  
32 residents relief on the sales taxes, fuel taxes, property taxes,  
33 or other taxes and fees that they pay in this state during the  
34 year, consistent with the goals of the federal Earned Income Tax  
35 Credit.

36 (a) Each person or household that qualified for and  
37 received the federal Earned Income Tax Credit in a specific tax  
38 year may receive a rebate from the state if the person or  
39 household:

40 1. Maintains a Florida residence on the person's or  
41 household's federal income tax return during the tax year in  
42 which the person or household is applying for the Working  
43 Floridians Tax Rebate Program;

44 2. Applies to the department, using a form developed by the  
45 department, no later than June 30 of the year in which the  
46 federal Earned Income Tax Credit was received; and

47 3. Provides the department with documentation verifying the  
48 receipt and specific amount of the federal Earned Income Tax  
49 Credit.

50 (b) Within 30 days after receiving a completed application  
51 and verifying the information required under paragraph (a), the  
52 department shall issue a check or remit funds using direct  
53 deposit to the person or household in an amount not to exceed 20  
54 percent of the amount of the federal Earned Income Tax Credit  
55 the person or household received. The department shall allocate  
56 the rebates to eligible applicants on a first-come, first-served  
57 basis, determined by the date the department receives an  
58 application, until all appropriated funds for the fiscal year

25-00112A-24

20241570\_\_

59 are expended.

60 (c) The department shall prepare and submit a report by  
61 December 31, 2026, to the Governor and Cabinet, the President of  
62 the Senate, the Speaker of the House of Representatives, the  
63 Senate Minority Leader, and the House of Representatives  
64 Minority Leader which addresses the feasibility of creating and  
65 implementing an automatic Working Floridians Tax Rebate Program  
66 using data provided by the Internal Revenue Service or another  
67 federal agency so that a person or household may receive funds  
68 from the state without having to complete an annual application  
69 and provide documentation as set forth in paragraph (a).

70 1. If the department determines that an automatic program  
71 is not feasible, the report must identify specific barriers to  
72 the creation of an automatic program and provide recommendations  
73 to remove the barriers.

74 2. If the department determines that an automatic program  
75 is feasible, the report must include a legislative proposal to  
76 implement the automatic program.

77 (d) Receipt of the rebate under this section may not be  
78 used to determine a person's or household's eligibility for  
79 Medicaid, Florida Kidcare, cash assistance, or the Supplemental  
80 Nutrition Assistance Program established under 7 U.S.C. ss. 2011  
81 et seq.

82 (e) The department shall adopt rules to implement the  
83 Working Floridians Tax Rebate Program.

84 Section 2. Section 220.925, Florida Statutes, as created by  
85 this act, applies to a federal Earned Income Tax Credit granted  
86 beginning on or after January 1, 2025.

87 Section 3. This act shall take effect July 1, 2024.