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 criteria; specifying the calculation of the rebate and 8 9 procedures for disbursing the funds within a certain timeframe; requiring the department to provide to the 10 11 Governor, the Cabinet, and the Legislature a certain report by a specified date; prohibiting receipt of the 12 13 rebate from being used in certain program eligibility 14 determinations; authorizing the department to adopt 15 emergency rules; providing applicability; providing an 16 effective date. 17 Be It Enacted by the Legislature of the State of Florida: 18 19 20 Section 1. Working Floridians Tax Rebate Program.-21 The Working Floridians Tax Rebate Program is created (1) 22 within the Department of Revenue to provide low- to moderate-23 income residents relief on sales taxes, fuel taxes, property 24 taxes, or other taxes and fees they pay in this state during the 25 year, consistent with the goals of the federal Earned Income Tax

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26	Credit.
27	(2) Each person or household which qualified for and
28	received the federal Earned Income Tax Credit in a specific year
29	may receive funds from the state if the person or household:
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 Working
33	Floridians 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 and specific amount of the federal Earned Income Tax
39	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 20
44	percent of the amount of the federal Earned Income Tax Credit
45	that the person or household received.
46	(4) The Department of Revenue shall prepare and submit a
47	report by December 31, 2024, 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

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51	of creating and implementing an automatic Working Floridians Tax
52	Rebate Program using data provided by the Internal Revenue
53	Service or another federal agency so that a person or household
54	may receive the funds from the state without having to complete
55	an annual application and provide documentation as set forth in
56	subsection (2).
57	(a) If the department determines that an automatic program
58	is not feasible, the report must identify specific barriers to
59	the creation of an automatic program and provide proposed
60	solutions to 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	(5) Receipt of the rebate under this section may not be
65	used to determine a person's eligibility for Medicaid, Florida
66	Kidcare, cash assistance, or the Supplemental Nutrition
67	Assistance Program established under 7 U.S.C. s. 2011 et seq.
68	Section 2. (1) The Department of Revenue is authorized,
69	and all conditions are deemed to be met, to adopt emergency
70	rules pursuant to s. 120.54(4), Florida Statutes, for the
71	purpose of implementing this act.
72	(2) Notwithstanding any other law, emergency rules adopted
73	pursuant to subsection (1) are effective for 6 months after
74	adoption and may be renewed during the pendency of procedures to
75	adopt permanent rules addressing the subject of the emergency
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76	<u>rules.</u>
77	Section 3. This act applies to the federal Earned Income
78	Tax Credit granted beginning on or after January 1, 2025.
79	Section 4. This act shall take effect July 1, 2024.

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