

By Senator Jones

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1 A bill to be entitled
2 An act relating to the Working Floridians Tax Rebate
3 Program; creating s. 220.55, F.S.; creating the
4 program; specifying the purpose of the program;
5 specifying eligibility requirements for receiving a
6 rebate under the program in a specified tax year;
7 requiring the Department of Revenue to issue rebate
8 payments not exceeding a certain amount by a specified
9 time; requiring the department to allocate the rebates
10 in a specified manner; requiring the department to
11 prepare and submit a specified report; prohibiting a
12 person's or household's receipt of a rebate from being
13 used in determining eligibility for specified
14 programs; requiring the department to adopt rules;
15 specifying that the annual taxes generated from a
16 specified tax shall be allocated to the program;
17 providing applicability; providing an effective date.

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

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21 Section 1. Section 220.55, Florida Statutes, is created to
22 read:

23 220.55 Working Floridians Tax Rebate Program.—

24 (1) The Working Floridians Tax Rebate Program is created
25 within the department to provide low-income and moderate-income
26 residents relief on sales taxes, fuel taxes, property taxes, or
27 other taxes and fees they pay annually in this state, consistent
28 with the goals of the federal Earned Income Tax Credit.

29 (a) Each person or household that qualified for and

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30 received the federal Earned Income Tax Credit in a specific tax
31 year may receive a rebate from the state if the person or
32 household:

33 1. Maintains a Florida residence on the person's or
34 household's federal income tax return during the tax year in
35 which the person or household is applying for the Working
36 Floridians Tax Rebate Program;

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

40 3. Provides the department with documentation verifying the
41 receipt and amount of the federal Earned Income Tax Credit.

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

52 (c) The department shall prepare and submit a report by
53 December 31, 2027, to the Governor and Cabinet, the President of
54 the Senate, the Speaker of the House of Representatives, the
55 Senate Minority Leader, and the House of Representatives
56 Minority Leader which addresses the feasibility of creating and
57 implementing an automatic Working Floridians Tax Rebate Program
58 using data provided by the Internal Revenue Service or another

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59 federal agency so that a person or household may receive funds
60 from the state without having to complete an annual application
61 and provide documentation as set forth in paragraph (a).

62 1. If the department determines that an automatic program
63 is not feasible, the report must identify specific barriers to
64 the creation of an automatic program and provide recommendations
65 to remove the barriers.

66 2. If the department determines that an automatic program
67 is feasible, the report must include a legislative proposal to
68 implement the automatic program.

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

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

76 (2) Beginning with the 2025-2026 fiscal year, and for each
77 subsequent fiscal year, the revenue that annual taxes generated
78 from chapter 220 shall be allocated to the Working Floridians
79 Tax Rebate Program as described in subsection (1).

80 Section 2. Section 220.925, Florida Statutes, as created by
81 this act, applies to a federal Earned Income Tax Credit granted
82 beginning on or after January 1, 2026.

83 Section 3. This act shall take effect July 1, 2025.