

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

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

76 | rules.

77 | **Section 3.** This act applies to the federal Earned Income
78 | Tax Credit granted beginning on or after January 1, 2026.

79 | **Section 4.** This act shall take effect July 1, 2025.