1 2

3

45

6

7 8

9

10 11

12 13

1415

16

1718

1920

2122

23 24

25

A bill to be entitled

An act relating to tax rebates for low- to moderateincome residents; creating the Working Floridians Tax
Rebate Program within the Department of Revenue for a
certain purpose; granting specified people and
households certain state funds if they received the
federal Earned Income Tax Credit and meet certain
criteria; specifying the calculation of the rebate and
procedures for disbursing the funds within a certain
timeframe; requiring the department to provide to the
Governor, the Cabinet, and the Legislature a certain
report by a specified date; prohibiting receipt of the
rebate from being used in certain program eligibility
determinations; authorizing the department to adopt
emergency rules; providing applicability; providing an
effective date.

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

Section 1. Working Floridians Tax Rebate Program. -

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

Page 1 of 4

CODING: Words stricken are deletions; words underlined are additions.

Credit.

- (2) Each person or household which qualified for and received the federal Earned Income Tax Credit in a specific year may receive funds from the state if the person or household:
- (a) Maintains a Florida residence on the person's or household's federal income tax return during the tax year in which the person or household is applying for the Working Floridians Tax Rebate Program;
- (b) Applies to the department, using a form developed by the department, no later than June 30 of the year in which the federal Earned Income Tax Credit was received; and
- (c) Provides the department with documentation verifying
 the receipt and specific amount of the federal Earned Income Tax
 Credit.
- (3) Within 30 days after receiving a completed application and verifying the information required under subsection (2), the department shall issue a check or remit funds using direct deposit to the person or household in an amount equal to 20 percent of the amount of the federal Earned Income Tax Credit that the person or household received.
- (4) The Department of Revenue shall prepare and submit a report by December 31, 2024, to the Governor and Cabinet, the President of the Senate, the Speaker of the House of Representatives, the Senate Minority Leader, and the House of Representatives Minority Leader which addresses the feasibility

of creating and implementing an automatic Working Floridians Tax

Rebate Program using data provided by the Internal Revenue

Service or another federal agency so that a person or household may receive the funds from the state without having to complete an annual application and provide documentation as set forth in subsection (2).

- (a) If the department determines that an automatic program is not feasible, the report must identify specific barriers to the creation of an automatic program and provide proposed solutions to remove the barriers.
- (b) If the department determines that an automatic program is feasible, the report must include a legislative proposal to implement the automatic program.
- (5) Receipt of the rebate under this section may not be used to determine a person's eligibility for Medicaid, Florida Kidcare, cash assistance, or the Supplemental Nutrition Assistance Program established under 7 U.S.C. s. 2011 et seq.
- Section 2. (1) The Department of Revenue is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of implementing this act.
- (2) Notwithstanding any other law, emergency rules adopted pursuant to subsection (1) are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency

Section 3. This act applies to the federal Earned Income

Tax Credit granted beginning on or after January 1, 2026.

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

76

77

78 79

Page 4 of 4