

By Senator Berman

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A bill to be entitled

An act relating to government waste and misconduct; requiring the Office of Program Policy Analysis and Government Accountability, the Auditor General, and the Government Efficiency Task Force to prepare a specified report; requiring that the report include an investigation and evaluation of all state spending; requiring that the report be submitted to specified parties; requiring the Attorney General to take certain actions to recover specified funds; requiring that such recovered funds be transferred to the General Revenue Fund and used for a certain purpose; creating s. 409.1466, F.S.; creating the Working Floridians Tax Rebate Program within the Department of Commerce for a certain purpose; requiring that the program be funded in a specified manner; defining the term "waste"; granting certain state funds to people and households that received the federal Earned Income Tax Credit and meet certain criteria; requiring the department to calculate the rebate and disburse funds within a specified timeframe; requiring the department to submit 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:

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31 Section 1. (1) The Office of Program Policy Analysis and
32 Government Accountability, the Auditor General, and the
33 Government Efficiency Task Force shall work together to prepare
34 a report identifying fraud, waste, abuse of authority,
35 malfeasance, mismanagement, and misconduct in state government.
36 The report must include an investigation and evaluation of all
37 state spending, including, but not limited to:

38 (a) Spending related to Executive Order 23-03, including
39 contracts related to the South Florida Detention Facility, also
40 known as "Alligator Alcatraz"; funds related to deploying
41 Florida law enforcement to Texas; and funds used for migrant
42 deportation flights, self-deportation flights, and the
43 Unauthorized Alien Transport Program.

44 (b) Spending by the Department of Children and Families,
45 the Department of Juvenile Justice, the Agency for Persons with
46 Disabilities, the Department of Elderly Affairs, the Department
47 of Veterans' Affairs, the Statewide Guardian ad Litem Office,
48 CareerSource Florida, Inc., the Agency for Health Care
49 Administration, and the Division of Emergency Management,
50 related to the "Hope Florida: A Path to Prosperity" initiative
51 launched in 2021, and subsequent Hope Florida program
52 initiatives, including, but not limited to, the Hope Florida
53 Foundation, Inc., the Hope Florida hotline, the Hope Florida
54 website and online "CarePortal," the Hope Florida Network, and
55 the Hope Florida Fund. The report must also identify the number
56 of full-time equivalent employees in state agencies who are
57 currently working on Hope Florida functions, the extent to which
58 preexisting full-time equivalent employees were repurposed to

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work for Hope Florida functions, and all contracts for goods or services entered into by state agencies to further the Hope Florida mission.

(c) Spending on contracts for litigation costs and private attorney services.

(d) Efforts related to the Florida Accountability and Fiscal Oversight Office within the Department of Financial Services and the Department of Government Efficiency established in Executive Order 25-44 and whether such efforts are duplicative of the existing Government Efficiency Task Force.

(e) Spending related to Florida Department of Transportation Engineering and Operations Memorandum 25-01.

(f) Spending related to the Canadian Prescription Drug Importation Program established under s. 381.02035, Florida Statutes.

(g) Spending related to the use of ivermectin in treating cancer.

(h) Programs and tracking tools related to books and educational materials which are duplicative of previous methods.

(i) The assessment required by s. 1001.03(19)(b), Florida Statutes, including an evaluation of the assessment's response rate, accuracy, and whether the information from the assessment could be gathered through other existing research.

(j) New College of Florida's per-student spending as compared to other state colleges and universities.

(k) Spending related to Step Up For Students-Florida, Inc.

(l) The acquisition of approximately 4 acres in Okaloosa County from Pointe Mezzanine, LLC, and Pointe Resort, LLC, pursuant to s. 174, chapter 2025-198, Laws of Florida.

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88 (m) Spending related to proposed Amendments 3 and 4 to the
89 State Constitution from the 2024 general election, on all of the
90 following:

91 1. Public service announcements, advertisements, or other
92 public information messaging pertaining to recreational cannabis
93 use, abortion access, or other subject matter relevant to
94 proposed Amendments 3 and 4.

95 2. Legal costs incurred defending such public service
96 announcements, advertisements, or other public information
97 messaging.

98 3. Legal costs incurred related to cease and desist letters
99 sent to television stations and threatened prosecution.

100 (2) The report required under subsection (1) must identify:

101 (a) Spent funds lost to fraud, waste, malfeasance,
102 mismanagement, or misconduct.

103 (b) Unspent funds at risk of being lost to fraud, waste,
104 malfeasance, mismanagement, or misconduct.

105 (3) The report must be submitted to the Governor, the
106 President of the Senate, the Speaker of the House of
107 Representatives, and the Attorney General.

108 (4) The Attorney General shall pursue legal remedies to
109 recover any funds identified in paragraph (2) (a). Any such
110 recovered funds shall be transferred to the General Revenue Fund
111 to be used to fund the Working Floridians Tax Rebate Program
112 established in s. 409.1466, Florida Statutes.

113 (5) The funds identified in paragraph (2) (b) shall be
114 immediately transferred to the General Revenue Fund to be used
115 to fund the Working Floridians Tax Rebate Program established in
116 s. 409.1466, Florida Statutes.

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117 Section 2. Section 409.1466, Florida Statutes, is created
118 to read:

119 409.1466 The Working Floridians Tax Rebate Program.—

120 (1) The Working Floridians Tax Rebate Program is created
121 within the Department of Commerce to provide low- or moderate-
122 income residents relief on sales taxes, fuel taxes, property
123 taxes, or other taxes and fees such residents pay in this state
124 during the year, consistent with the goals of the federal Earned
125 Income Tax Credit. The program shall be funded exclusively with
126 moneys identified as being at risk of being lost to waste or
127 recovered after being lost to waste. As used in this subsection,
128 the term "waste" includes fraud, malfeasance, mismanagement, and
129 misconduct.

130 (2) Each person or household that qualifies for and
131 receives the federal Earned Income Tax Credit in a specific year
132 may receive funds from the state if the person or household does
133 all of the following:

134 (a) Maintains a Florida residence on the federal income tax
135 return during the tax year in which the person or household is
136 applying for the Working Floridians Tax Rebate Program.

137 (b) Applies to the Department of Commerce, using a form
138 developed by the Department of Commerce, no later than June 30
139 of the year in which the federal Earned Income Tax Credit was
140 received.

141 (c) Provides the Department of Commerce with documentation
142 verifying the receipt and specific amount of the federal Earned
143 Income Tax Credit.

144 (3) Within 30 days after receiving a completed application
145 and verifying the information required under subsection (2), the

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Department of Commerce 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 Commerce shall prepare and submit a report by December 31, 2027, to the Governor, the Cabinet, the President of the Senate, the Speaker of the House of Representatives, the Minority Leader of the Senate, and the Minority Leader of the House of Representatives 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 under subsection (2).

(a) If the Department of Commerce 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 of Commerce determines that an automatic program is feasible, the report must include a legislative proposal to implement the automatic program.

(5) Receipt of a 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. ss. 2011 et seq.

Section 3. (1) The Department of Commerce is authorized, and all conditions are deemed to be met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the

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175 purpose of implementing s. 409.1466, Florida Statutes.

176 (2) Notwithstanding any other law, emergency rules adopted
177 pursuant to subsection (1) are effective for 6 months after
178 adoption and may be renewed during the pendency of procedures to
179 adopt permanent rules addressing the subject of the emergency
180 rules.

181 Section 4. This act applies to the federal Earned Income
182 Tax Credit granted beginning on or after January 1, 2027.

183 Section 5. This act shall take effect July 1, 2026.