HB 1601 2024

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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:

The Working Floridians Tax Rebate Program is created within the Department of Revenue to provide low- to moderateincome residents relief on sales taxes, fuel taxes, property

Working Floridians Tax Rebate Program. -

taxes, or other taxes and fees they pay in this state during the year, consistent with the goals of the federal Earned Income Tax

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Section 1.

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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

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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

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О	rules.
7	Section 3. This act applies to the federal Earned Income
8	Tax Credit granted beginning on or after January 1, 2025.
9	Section 4. This act shall take effect July 1, 2024.

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