A bill to be entitled
An act relating to Florida Working Families Tax Rebate
Program; creating the Florida Working Families Tax
Rebate Program within the Department of Revenue;
granting specified people and households certain state
funds if they received a tax credit under the Federal
Earned Income Tax Credit program; specifying criteria
to receive such funds; providing a calculation of
funds for eligible people or households; specifying
procedures for disbursing funds; requiring the
Department of Revenue to provide a report by a
specified date; authorizing emergency rulemaking;
providing an appropriation; providing applicability;
providing an effective date.

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

Section 1. Florida Working Families Tax Rebate Program.—
(1) The Florida Working Families Tax Rebate Program is
created within the Department of Revenue.
(2) Each person or household who qualified and received a
tax credit under the Federal Earned Income Tax Credit program in
a specific year may receive funds from the state if the person
or household:
   (a) Applies to the department, using the form developed by
the department, no later than June 30 of the year in which the federal earned income tax credit was received; and

(b) Provides the department with documentation verifying the receipt of and specific value of the federal earned income tax credit.

(3) Within 30 days after receiving a completed application and verifying the information as required under subsection (2), the Department of Revenue shall issue a check or remit funds using direct deposit to the person or household in an amount equal to 10 percent of the amount of federal earned income tax credit received by the person or household.

(4) The Department of Revenue shall prepare and submit a report by December 31, 2019, 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 Florida Working Families Tax Rebate program using data provided by the Internal Revenue Service or other federal agency so that a person or household may receive 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 such a 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.

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 the provisions of this act.

(2) Notwithstanding any other provision of 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 rules.

Section 3. For the 2019-2020 fiscal year, the sum of $510 million is appropriated from the General Revenue Fund to the Department of Revenue to implement the provisions of this act.

Section 4. The provisions of this act apply to federal earned income tax credits granted beginning on or after January 1, 2019.

Section 5. This act shall take effect July 1, 2019.