

1                                   A bill to be entitled  
 2           An act relating to Florida Working Families Tax Rebate  
 3           Program; creating the Florida Working Families Tax  
 4           Rebate Program within the Department of Revenue;  
 5           granting specified people and households certain state  
 6           funds if they received a tax credit under the Federal  
 7           Earned Income Tax Credit program; specifying criteria  
 8           to receive such funds; providing a disbursement and  
 9           calculation of funds for eligible persons or  
 10          households; specifying procedures for disbursing  
 11          funds; requiring the Department of Revenue to provide  
 12          a report by a specified date; amending s. 212.02,  
 13          F.S.; revising the definition of "retail sales" for  
 14          purposes of the sales and use tax to include online  
 15          sales; authorizing emergency rulemaking; providing an  
 16          appropriation; providing applicability; providing  
 17          effective dates.

18  
 19   Be It Enacted by the Legislature of the State of Florida:

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 21           Section 1. Florida Working Families Tax Rebate Program.-

22           (1) The Florida Working Families Tax Rebate Program is  
 23           created within the Department of Revenue.

24           (2) Each person or household who qualified and received a  
 25           tax credit under the Federal Earned Income Tax Credit program in

26 | a specific year may receive funds from the state if the person  
27 | or household:

28 | (a) Applies to the department, using a form developed by  
29 | the department, no later than June 30 of the year in which the  
30 | federal earned income tax credit was received; and

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

34 | (3) Within 30 days after receiving a completed application  
35 | and verifying the information required under subsection (2), the  
36 | department shall issue a check or remit funds using direct  
37 | deposit to the person or household in an amount equal to 7.5  
38 | percent of the amount of federal earned income tax credit  
39 | received by the person or household.

40 | (4) The Department of Revenue shall prepare and submit a  
41 | report by December 31, 2020, to the Governor and Cabinet, the  
42 | President of the Senate, the Speaker of the House of  
43 | Representatives, the Senate Minority Leader, and the House of  
44 | Representatives Minority Leader which addresses the feasibility  
45 | of creating and implementing an automatic Florida Working  
46 | Families Tax Rebate program using data provided by the Internal  
47 | Revenue Service or other federal agency so that a person or  
48 | household may receive funds from the state without having to  
49 | complete an annual application and provide documentation as set  
50 | forth in subsection (2).

51        (a) If the department determines that an automatic program  
52 is not feasible, the report must identify specific barriers to  
53 the creation of such a program and provide proposed solutions to  
54 remove the barriers.

55        (b) If the department determines that an automatic program  
56 is feasible, the report must include a legislative proposal to  
57 implement the automatic program.

58        Section 2. Effective October 1, 2020, paragraph (f) of  
59 subsection (14) of section 212.02, Florida Statutes, is added to  
60 read:

61        212.02 Definitions.—The following terms and phrases when  
62 used in this chapter have the meanings ascribed to them in this  
63 section, except where the context clearly indicates a different  
64 meaning:

65        (14)

66        (f) The term "retail sales" includes any online or remote  
67 sale of tangible personal property to a location in Florida by  
68 an out-of-state seller, and:

69        1. In the previous calendar year, the out-of-state seller  
70 conducted 200 or more retail sales of tangible personal property  
71 to be delivered for use, consumption, or further distribution  
72 into the state; or

73        2. In the previous calendar year, the out-of-state seller  
74 conducted any number of retail sales of tangible personal  
75 property to be delivered for use, consumption, or further

76 distribution into the state, in an amount exceeding \$100,000.

77 Section 3. (1) The Department of Revenue is authorized,  
78 and all conditions are deemed to be met, to adopt emergency  
79 rules pursuant to s. 120.54(4), Florida Statutes, for the  
80 purpose of implementing the provisions of this act.

81 (2) Notwithstanding any other provision of law, emergency  
82 rules adopted pursuant to subsection (1) are effective for 6  
83 months after adoption and may be renewed during the pendency of  
84 procedures to adopt permanent rules addressing the subject of  
85 the emergency rules.

86 Section 4. For the 2020-2021 fiscal year, the sum of \$380  
87 million is appropriated from the General Revenue Fund to the  
88 Department of Revenue to implement the provisions of this act.

89 Section 5. The provisions of this act apply to federal  
90 earned income tax credits granted beginning on or after January  
91 1, 2021.

92 Section 6. Except as otherwise provided in this act, this  
93 act shall take effect July 1, 2020.