

1 A bill to be entitled
2 An act relating to government waste and misconduct;
3 requiring the Office of Program Policy Analysis and
4 Government Accountability, the Auditor General, and
5 the Government Efficiency Task Force to prepare a
6 specified report; requiring that specified subjects be
7 investigated and evaluated, and certain funds
8 identified, as part of the report; requiring that the
9 report be submitted to specified parties; requiring
10 the Attorney General to take certain actions to
11 recover specified funds; requiring such recovered
12 funds be used for a certain purpose; requiring that
13 specified funds be transferred and used for a certain
14 purpose; creating s. 409.1466, F.S.; creating the
15 Working Floridians Tax Rebate Program within the
16 Department of Commerce for a certain purpose;
17 requiring that the program be funded in a specified
18 manner; defining the term "waste"; granting certain
19 state funds to people and households that received the
20 federal Earned Income Tax Credit and meet certain
21 criteria; specifying the calculation of the rebate and
22 procedures for disbursing the funds within a certain
23 timeframe; requiring the department to submit to the
24 Governor, the Cabinet, and the Legislature a certain
25 report by a specified date; prohibiting receipt of the

26 rebate from being used in certain program eligibility
 27 determinations; authorizing the department to adopt
 28 emergency rules; providing applicability; providing an
 29 effective date.

30
 31 Be It Enacted by the Legislature of the State of Florida:

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

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

46 (b) All spending by the Department of Children and
 47 Families, the Department of Juvenile Justice, the Agency for
 48 Persons with Disabilities, the Department of Elderly Affairs,
 49 the Department of Veterans' Affairs, the Statewide Guardian ad
 50 Lite Office, CareerSource Florida, Inc., the Agency for Health

51 Care Administration, and the Division of Emergency Management
52 relating to the "Hope Florida - A Path to Prosperity" initiative
53 launched in 2021 and subsequent Hope Florida program
54 initiatives, including, but not limited to, the Hope Florida
55 Foundation, Hope Florida hotline, Hope Florida website and
56 online CarePortal, Hope Florida partner network, and Hope
57 Florida Fund. The report must also identify the number of full-
58 time employees in state agencies currently working on Hope
59 Florida functions, the extent to which full-time employees were
60 repurposed for Hope Florida functions, and any contracts for
61 goods or services entered into by state agencies to further the
62 mission of Hope Florida.

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

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

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

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

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

76 cancer.

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

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

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

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

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

89 (m) Spending related to proposed state constitutional
 90 amendments 3 and 4 that were on the ballot in 2024, including:

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 those
 94 amendments.

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
 99 letters sent to television stations and threatened prosecution.

100 (2) The report required under subsection (1) shall

101 identify:

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

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

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

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

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

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

120 409.1466 The Working Floridians Tax Rebate Program.—

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

126 Income Tax Credit. The program shall be funded exclusively with
127 moneys identified as being at risk of being lost to waste or
128 recovered after being lost to waste. As used in this subsection,
129 the term "waste" includes fraud, malfeasance, mismanagement, and
130 misconduct.

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

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

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

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

145 (3) Within 30 days after receiving a completed application
146 and verifying the information required under subsection (2), the
147 Department of Commerce shall issue a check or remit funds using
148 direct deposit to the person or household in an amount equal to
149 20 percent of the amount of the federal Earned Income Tax Credit
150 that the person or household received.

151 (4) The Department of Commerce shall prepare and submit a
152 report by December 31, 2027, to the Governor and Cabinet, the
153 President of the Senate, the Speaker of the House of
154 Representatives, the Minority Leader of the Senate, and the
155 Minority Leader of the House of Representatives which addresses
156 the feasibility of creating and implementing an automatic
157 Working Floridians Tax Rebate Program using data provided by the
158 Internal Revenue Service or another federal agency so that a
159 person or household may receive the funds from the state without
160 having to complete an annual application and provide
161 documentation under subsection (2).

162 (a) If the Department of Commerce determines that an
163 automatic program is not feasible, the report must identify
164 specific barriers to the creation of an automatic program and
165 provide proposed solutions to remove the barriers.

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

169 (5) Receipt of a rebate under this section may not be used
170 to determine a person's eligibility for Medicaid, Florida
171 Kidcare, cash assistance, or the Supplemental Nutrition
172 Assistance Program established under 7 U.S.C. ss. 2011 et seq.

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

176 purpose of implementing s. 409.1466, Florida Statutes.

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

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

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