2024 Legislative Agenda

Florida Policy Institute (FPI) supports measures that help make the state a place where families can build a healthy future and where workers and businesses can thrive — a state where historical barriers to economic mobility have been removed so that everyone can share in widespread prosperity. FPI's policy roadmap is a guide to achieving this vision through four central pillars:

- fostering community well-being by investing in education and health.
- spurring sustainable growth by promoting equitable economic development, investing in smart infrastructure, and improving climate resilience.
- advancing shared prosperity by nurturing inclusive communities and building a strong safety net.
- cleaning up and modernizing the tax code for a stronger future.

These priorities are achievable through common-sense legislation. FPI's legislative agenda for 2024, which is centered on the goals set forth in the roadmap, outlines the organization's priorities for the upcoming session and indicates the policies that FPI supports and opposes.

Florida lawmakers can help grow an economy that generates broadly shared benefits across the state by undertaking the policy recommendations below.

**Healthy Communities**
Fostering community well-being by investing in education and health

**Key 2024 FPI Priority**
**SUPPORT:** Expanding Medicaid to adults ages 19-64 with low income

Florida is one of only 10 states that have opted not to expand their Medicaid programs under the Affordable Care Act to adults ages 19-64 with income under 138 percent of the federal poverty level. Medicaid expansion would help nearly 800,000 uninsured Floridians access coverage and help narrow existing disparities by race and ethnicity in access to health care.

A growing body of research shows that Medicaid expansion would save state dollars by providing fiscal gains well beyond the cost of expansion. For Florida, researchers project state general revenue
savings in the range of $198.9 million annually to $385 million over a five-year period. In addition, under the American Rescue Plan Act of 2021, if Florida chose to expand Medicaid it would access another $2.8 billion in federal incentive dollars over the first two years of expansion. There is no deadline to take advantage of this opportunity.

Many of the 766,048 individuals who, as of September, have been disenrolled from Medicaid since the end of the federal continuous coverage provision fall into Florida’s “coverage gap,” which means they have income below the poverty level and yet are still not eligible for Medicaid under the state’s extremely low income cap for the program.

FPI supports expanding the state’s Medicaid program.

**Key 2024 FPI Priority**

**SUPPORT: Removing bureaucratic barriers and improving agency systems to ensure that no eligible child or family loses health coverage during the Medicaid eligibility redetermination process and supporting re-enrollment for child and adults still eligible for Medicaid**

In January 2020, the Secretary of Health and Human Services declared a COVID-19 public health emergency (PHE). Floridians enrolled in Medicaid and the Children’s Health Insurance Program (CHIP) were able to keep their coverage without having to re-enroll, a rule referred to as “continuous coverage.” However, this provision expired on March 31, 2023. Florida has undertaken the unprecedented task of redetermining Medicaid eligibility for over 5.6 million people, including roughly 3 million kids.

Data from the first several months following the end of continuous coverage showed an alarming number of children were disenrolled.

Between April 2023 and October 2023, there was a net disenrollment of 368,728 Florida youth (aged 20 and younger) from Medicaid, while Florida’s CHIP program only saw a net enrollment increase of 33,359 during this same time period.

During the 2024 session the Florida Legislature should urge the Department of Children and Families to improve the redetermination process by taking the following steps, similar to goals outlined in a letter from FPI and 49 other organizations:

- providing 12 months of continuous coverage for all children currently being redetermined for health insurance and temporarily waiving premiums for those newly enrolling in KidCare.
- immediately reinstating coverage for children who have been disenrolled for procedural reasons.
• pausing the redetermination process until the department can successfully execute the goals outlined in its plan and as required by CMS.

• creating a public-facing dashboard to be updated monthly with data on the redetermination process, disaggregated by age group.

• implementing changes — after the redetermination process resumes — to make the transition to alternative coverage smoother.

Key 2024 FPI Priority

SUPPORT: Encouraging state and local entities to draw down millions in additional federal funding for mental health mobile response teams from the American Rescue Plan Act; convening and providing guidance to local stakeholders on best practices for leveraging Medicaid

Related Bill: HB 205

FPI supports — through either legislation or regulatory reforms — requiring the Agency for Health Care Administration (AHCA) to apply for the enhanced Medicaid reimbursement rate for mental health mobile response teams (MRTs) as outlined in the American Rescue Plan Act (ARPA). Currently, Florida is losing out on millions of dollars for mental health MRTs, dollars that would help ensure a more robust behavioral health care infrastructure.

Specifically, ARPA, enacted on March 11, 2021, established a new option for states to cover MRT services through their Medicaid programs for a five-year period beginning in April 2022. It also provides an enhanced federal match, which covers 85 percent of the cost of these services for the first three years of a state’s participation in the ARPA option.

Currently, Florida is losing out on millions of federal dollars for mental health MRTs, dollars that would help ensure a more robust behavioral health care infrastructure, because the state has not yet issued best practices and guidance for local funders and providers of mental health mobile response teams so that they can best leverage Medicaid for MRT services. AHCA should conduct a study of the current level of Medicaid funding at the local level for MRTs, to include qualitative responses from MRT providers and funders about the existing barriers to funding and expansion of MRTs.

In July 2022, the Substance Abuse and Mental Health Services Administration rolled out a national 988 hotline “to improve access to crisis services in a way that meets our country’s growing suicide and mental health related crisis care needs.” MRTs, which provide 24/7, on-demand crisis intervention services in homes, schools, emergency departments, and other settings, are a critical piece of behavioral health crisis care. These services will be crucial as Florida callers are routed to local centers
for help. FPI urges state leaders to take swift action to access millions of federal Medicaid dollars available for behavioral health crisis care and help local providers better leverage Medicaid.

**OPPOSE: Expanding Florida’s voucher program**

In 2023, state lawmakers approved a “universal” voucher program under HB 1, which enables all students eligible for K-12 to apply for private school vouchers, regardless of household income. FPI has estimated that the program will cost the state $4 billion in the FY 2023-24 school year alone.

FPI opposes further expansion of Florida’s universal voucher program.

**SUPPORT: Implementing transparency measures around Florida’s universal voucher program**

FPI supports adding accountability and transparency measures to Florida’s voucher program. Under HB 1, the state is required to publish voucher data; however, the legislation did not specify which data and how often, leading to a concerning delay in available program data — both total scholarships and fiscal impacts. Without this data, it is impossible to project fiscal impact and analyze program trends.

Specifically, FPI supports requiring the Florida Department of Education to publish voucher data monthly, including the following information regarding student characteristics:

- # of applications, awards and students funded by type of scholarship and by school district
- demographic information, including race/ethnicity
- income information of applicants and # of students funded by program
- # of Personalized Education Program (homeschool) students who have applied and been funded
- # of students who have never been in public school before by program

**Key 2024 FPI Priority**

**SUPPORT: Fully investing in K-12 public education and increasing teacher pay**

Florida recently received an “F” for per-pupil funding level — roughly $4,000 below the national average — in a national ranking of school funding fairness. Florida also received an “F” for its funding distribution, with high poverty districts in the state getting an average of $840 less per pupil.

Fully investing in state funding for education provides the foundation for students to compete in an ever-changing economy, and it helps to attract highly qualified teachers and maintain the equity and fairness of Florida’s education system. Although much-needed increases in teacher pay were included
in the past two budgets, Florida still ranks 48th in the nation for its average teacher pay of $51,009. FPI fully supports boosting pay for new and veteran teachers.

As of FY 2022, Florida ranks 46th in the nation for per-pupil expenditures based on daily attendance. In FY 2007-2008, before the Great Recession, the inflation-adjusted Base Student Allocation was $5,951. For 2022-2023, it is $5,139, 13.6 percent lower. FPI supports fully investing in K-12 education by returning to pre-recession inflation-adjusted Base Student Allocation levels.

**OPPOSE: Restricting local revenues and levies for public schools**

Related Bills: HJR 69/71, HJR 331/HB 333

FPI will oppose policies that seek to limit school districts’ ability to raise revenue for public schools including HJR 69/HB 71 which would result in an estimated loss of $674 million in 2024-25 and HJR 331/HB 333.

**OPPOSE: Cutting and/or restricting access to Medicaid**

FPI will oppose policies that seek to undermine, cut, and restrict access to Medicaid, including:

- **Benefits and eligibility cuts.** Medicaid is a frequent target for cuts. In past years there have been proposals to cut benefits, such as adult hearing and vision services, cut eligibility, and eliminate coverage for young adults.

- **Medicaid “work” requirements.** FPI opposes adding overly onerous “work” requirements — also known as paperwork requirements — to Medicaid. Proposed in 2019, these policies create arbitrary barriers that are often impossible to overcome for many people on Medicaid. In Florida, 56 percent of adult Medicaid enrollees are already working. Those who do not work are primarily people with illnesses or disabilities, students, or caretakers for a family member.

- **Block granting Medicaid.** The idea of a federal block grant for Medicaid has been floated for many years as a cost containment strategy. However, block granting Medicaid would significantly curtail the federal funds Florida receives in the future — a harmful prospect considering the state’s growing population. FPI will continue to oppose and push back against block granting Medicaid.

**SUPPORT: Updating Medicaid coverage for comprehensive adult dental services**

It has been roughly two decades since the Florida Legislature adopted changes to the current, very restricted Medicaid adult dental benefit. The current benefit is limited to coverage of dentures and emergency services. This falls far short of meeting beneficiaries' needs. A substantial body of research
shows that oral health is essential to overall health. Poor oral health can worsen chronic conditions, such as diabetes and heart disease, lead to pregnancy complications, and contribute to increased emergency department visits. Medicaid already covers comprehensive dental benefits for children and youth. It is time to update Florida law to provide this coverage for adults as well.

FPI supports legislation that will provide Medicaid coverage for comprehensive dental benefits for adults.

**SUPPORT: Authorizing “dental therapists”**

A new category of oral health practitioner — dental therapists — has been established in Minnesota, Maine, Vermont, Oregon, and Washington, while multiple other states are considering adding them to the oral health workforce.

A report from the James Madison Institute found numerous benefits to authorizing dental therapists: increased access to care and improved oral health outcomes for underserved populations, reductions in wait and travel time, and additional revenue injected into local economies.

FPI supports legislation that would authorize dental therapists as a new occupation.

**SUPPORT: Increased, recurring, and transparent mental health funding in the state budget**

Mental Health of America recently ranked Florida 46th out of all the states on access to mental health care. It specifically noted that 30 percent of Florida adults with mental illness, 838,000 people, report having unmet treatment needs. For Florida youth with major depressive disorder, 146,000 report having unmet treatment needs. People of color, who have faced long-standing, systemic barriers to accessing affordable health and mental health care services, have been disproportionately impacted by Florida’s increasing rate of mental illness.

Florida is over-reliant on non-recurring, uncertain funding to support core services, and an extraordinarily fragmented administrative structure for distribution of and accountability for these dollars.

FPI supports increased, recurring, and more transparent state funding for mental health services.
Key 2024 FPI Priority

**SUPPORT: Significantly increasing eligibility for child care vouchers and extending VPK to cover eight hours**

Child care is one of the largest expenses that Florida families face — the average cost of child care for a 4-year-old in Florida is $7,282 annually, according to the Economic Policy Institute. The average annual cost of infant care is $9,238. Florida’s School Readiness program provides subsidies for child care for families with low income; however, historically, less than half of eligible families in the state receive subsidies. Additionally, a labor shortage for child care teachers threatens the viability of Florida’s child care operations.

FPI supports boosting funding and expanding eligibility for both School Readiness and the Voluntary Pre-K (VPK) program in order to better serve more families. Specifically, FPI supports identifying at least $2 billion in additional recurring revenue for boosting early learning investments. For example, a possible future legalization of recreational marijuana would bring sales tax revenue to the state, and this could be earmarked for early learning. The state could also finalize a tribal gambling compact; modernize Florida’s tobacco, liquor, and vaping taxes; and implement combined reporting of corporate taxes to generate revenue for early learning.

**SUPPORT: Education assessments delivered in a student’s primary language**

Florida is one of only a handful of states — and the state with the largest immigrant population — that forces students to take tests in English, even if the subject is unrelated (like math). For example, Texas, another Southern state with a large immigrant population, has mandated statewide Spanish-language assessments since the late 1990s. In Florida, which has yet to enact a similar measure, many students are held back unnecessarily.

FPI supports proposals that would offer exams to students in the language they speak at home so they can fully contribute to society.

**OPPOSE: Repeal of in-state tuition for Florida resident students without documented status**

In 2014, Florida’s then-Gov. Rick Scott signed a bill into law allowing students who are undocumented to pay in-state tuition rates if they graduated from a Florida high school and spent at least three consecutive years in Florida schools immediately prior to graduating. While out-of-state tuition waivers only comprise a small amount of the State University System’s annual tuition and fee waiver expenditures (6 percent, on average, over the 2017-2022 fiscal years), they make a tremendous difference to the more than 2,000 immigrant students who receive them. Many of these families
cannot afford out-of-state tuition, which in Florida is by-and-large more than triple in-state tuition. Without the option to pay in-state tuition, these Floridians would have few alternatives, and many might not attend college or university at all.

FPI opposes repealing the 2014 law that allows Florida residents without documented immigration status (sometimes called DREAMers) to pay in-state tuition rates at Florida's state colleges and universities.

**SUPPORT:** State financial aid for college students without a documented immigration status

Students who are undocumented and meet other requirements are eligible for out-of-state tuition waivers in Florida; however, they remain ineligible for all state (and federal) need- and merit-based aid (e.g., Bright Futures and Jose Martí scholarships, Florida Fund for Minority Teachers). At least 15 other states (e.g., Texas, Virginia) extend financial aid to students regardless of immigration status.

FPI supports following other states' lead and opening eligibility to both merit- and need-based financial aid for all undocumented students who are currently eligible for in-state tuition. This includes DACA (Deferred Action for Childhood Arrivals) Program recipients and those here on Temporary Protected Status (TPS). Doing so would help boost college admission and completion rates and the skills and wages of the state workforce.

**SUPPORT:** In-state tuition for select graduate students without a documented immigration status

In 2014, the Florida Legislature passed out-of-state tuition waivers for select resident Floridians, regardless of immigration status. However, the Board of Governors prevents graduate students from qualifying under this law.

As such, Florida's undocumented students are disincentivized to attend graduate school in Florida, as even in-state tuition is unaffordable for many, let alone out-of-state tuition. Forty-four percent of undocumented Florida households have income under the poverty level (less than $32,000 per year for a three-person household), yet the average cost of in-state attendance for just two undergraduate semesters at Florida's public universities is $23,000. It is even higher for in-state graduate students and up to four times higher with out-of-state tuition. FPI supports amending the 2014 law so that graduate students, including undocumented students, are not excluded from out-of-state tuition waiver eligibility.
A Thriving & Resilient Economy
Spurring sustainable growth by promoting equitable economic development, investing in smart infrastructure, and improving climate resilience

**Key 2024 FPI Priority**
**OPPOSE: Rollback of child labor protections**

Related Bills: [HB 49](#), [SB 460](#)

Florida's Department of Education and Department of Business and Professional Regulation both emphasize that the state’s current child labor laws are meant to protect children’s health, workplace welfare, and education.

In recent years, however, there has been a concerning trend whereby several states, including Arkansas and Iowa, have enacted measures undoing crucial child labor law protections.

In Florida, FPI found that from 2019 to 2022, child labor violations nearly tripled (from 95 in 2019 to 281 in 2022), a 195.8 percent increase. Legislation, HB 49, would allow employers to schedule 16- and 17-year-olds for unlimited hours, without breaks, overnight, and for more than six days in a row — whether during school months or not. HB 49 also preempts (or blocks) local governments from passing curfews for teen workers that are stricter than state law.

Another bill, SB 460, proposes numerous changes that would impact people working in or considering skilled trades. Some of the bill’s provisions are positive, exposing teens to technical and skilled trade opportunities as an alternative to college and professional career routes. However, there is also a provision that would allow teens aged 16 and 17 to work at heights over 6 feet (e.g., construction involving roofs, ladders, or scaffolding) if they earn a safety certificate and are supervised. In Florida, there is only one direct supervisor available for every seven construction and extraction trade workers. In an industry like construction, where tight deadlines and safety risks abound, Florida must not expose teens to added dangers — especially when there is no guarantee that a supervisor will be able to ensure that child’s well-being when they are up on a ladder or roof on the jobsite.

Workers — including child workers — need added protections, not fewer. FPI opposes measures that rollback child labor protections and put children’s health, workplace welfare, and education at risk.

**SUPPORT:** [Full funding of Florida Forever](#)

Florida Forever is a critical program that allows the state to acquire and preserve ecologically important land and prevent future environmental problems. [Florida Forever](#) officially began in 2000.
from a voter amendment to build on its predecessor program’s success (Preservation 2000). This authorized $300 million in bonds for 10 years to support land acquisition, ultimately leading to 1 million acres being preserved. The Florida Forever program was passed to appropriate another $300 million over 10 years; the Legislature appropriated it in full until 2008, when funding was then significantly reduced or eliminated.

In response, Florida voters approved a 2014 constitutional amendment designating new funding from the documentary stamp tax and expanding the duration of Florida Forever’s bonds through 2040. So far, these efforts have allowed Florida Forever to manage 870,000 acres of conservation land. However, the Florida Legislature continues to underfund Florida Forever, diverting funds intended for the program to pay for other state operating expenses. In recent years, appropriations have risen to over $100 million, which is a step in the right direction, but a far cry from the $300 million in annual funding originally intended for the program.

FPI supports full funding of this crucial conservation fund at $300 million per year through at least 2040, as voters intended.

**SUPPORT: Creating a domestic workers bill of rights**

A recent FPI report found that immigrants are over-represented in domestic work, especially in Florida. Three in five domestic workers in the state (60 percent) are immigrants, while immigrants comprise just 26 percent of other workers in Florida. This is more pronounced than on the national level, where a little over a third (35 percent) of the nation’s domestic workers are immigrants.

FPI urges Florida lawmakers to enact a state domestic workers bill of rights, as other states and cities have done, to provide domestic workers with much-needed protections under state law. FPI also supports local domestic workers’ bills of rights, in the absence of state action. Specifically, the provisions in the state domestic worker bill of rights should:

- explicitly empower domestic workers by stating their organizing and bargaining rights at the state level.
- use inclusive definitions of “domestic work” and “domestic worker” — ones that minimize carve-outs and exemptions, like the current federal ones that let small-firms skirt discrimination laws.
- require that all employment agreements be in writing (English, Haitian Creole, and Spanish).
- set a minimum domestic worker wage above the statewide minimum wage and in line with a living wage throughout Florida.
• protect against wage theft by stating that all domestic workers (including live-in) are legally entitled to at least time and a half pay for hours worked over 40 hours per week, matching federal overtime protections that other employees receive.

• specify a minimum number of paid days off per year that employers of both full- and part-time domestic workers must provide.

• stipulate that employers cannot hold onto workers’ personal documents (i.e., passports, birth certificates), threaten a worker based on immigration status, or in other ways violate workers’ privacy.

Shared Prosperity
Advancing shared prosperity by nurturing inclusive communities and building a strong safety net

Key 2024 FPI Priority
SUPPORT: Reducing occupational licensing barriers for returning citizens

Florida law prohibits people with certain criminal offenses in their background from obtaining occupational licenses, and occupational licensing boards can broadly factor criminal backgrounds into licensing decisions through “good character” provisions. This creates an arbitrary barrier for returning citizens to gaining access to dozens of occupations, increasing both financial insecurity and recidivism.

FPI supports legislative changes that would reduce barriers for returning citizens to obtain occupational licenses.

Key 2024 FPI Priority
SUPPORT: Lifting the ban against certain returning citizens from receiving SNAP and TANF

Related Bills: HB 409

People who are reentering their communities after being incarcerated face enormous barriers to fiscal stability. Yet, despite an overwhelming need for basic support to assist with rehabilitation, Floridians who have been convicted of drug trafficking are prohibited by state law from ever participating in the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF). This short-sighted lifetime ban impacts their ability to meet critical needs, such as food and housing, and increases their likelihood to reoffend and return to prison. FPI supports legislation to repeal this policy.
SUPPORT: Modifying the state's 85 percent rules for certain offenses

Florida's laws mandate that those convicted of crimes are incarcerated to serve 85 percent of their sentences, even for nonviolent offenses. This law has had various negative impacts on the state’s prison system. Although crime rates and prison admissions are down, Florida's incarcerated population has been increasing. This is mostly due to the fact people are required to spend more time in prisons because of the limit on how much time off they can earn for good behavior. Consequently, the state ends up spending substantially more in incarceration even though crime rates have been steadily declining.

FPI supports lowering the 85 percent rule to 65 percent for certain offenses.

SUPPORT: Eliminating driver’s license suspensions for non-payment of fines and fees

Florida courts’ over-reliance on driver’s license suspension as a punishment for nonpayment of court fines and fees is counterintuitive: it leaves many Floridians without a valid driver license, which makes it harder for them to get to work and greatly harms those who do not have the ability to pay.

FPI supports legislative changes that would prohibit the suspension of driver’s licenses for nonpayment of court fines and fees.

OPPOSE: Policies that undermine TANF and SNAP

In 2018, the Florida Legislature conducted a study of TANF (Temporary Assistance to Needy Families) Employment & Training (E&T) requirements and found that TANF recipients subject to work requirements face many barriers to compliance that result in sanctions. Those barriers include lack of transportation, no child care, and health problems. FPI opposes legislation that would lengthen the sanction period for people unable to comply with work requirements in the TANF E&T program.

FPI also opposes efforts to gut SNAP Broad-Based Categorical Eligibility, which would reduce the SNAP eligibility income limit from 200 percent to 130 percent of the federal poverty level, ending food assistance for 325,000 Floridians. FPI will oppose any policy that undermines the impact, effectiveness, and/or intent of the SNAP and TANF programs.

FPI opposes efforts to restrict food choice for SNAP participants. SNAP participants understand nutrition and want to serve healthy meals. However, many are hindered by inadequate benefit allotments, a lack of fresh produce in their neighborhoods, and family members who have food allergies or are picky eaters. Better strategies would ensure that households are able to maintain a healthy diet, include allowing participants to buy hot and prepared foods, increasing how much
money people can use in SNAP for healthy foods and beverages, and increasing benefit allotments for food and beverages, regardless of the nutritional value.

FPI supports efforts to eliminate federal barriers that limit the ability of students to access SNAP if they are enrolled more than half time in institutions of higher learning (i.e., college). Research suggests that hunger, which hinders long-term success, is prevalent among college students, particularly students of color, parents who are in school, and students with low income.

**SUPPORT:** [Reforming Florida’s broken unemployment insurance system](#)

Florida’s unemployment insurance system, the Reemployment Assistance (RA) program, has been broken for years, and existing problems were only exacerbated during the COVID-19 pandemic.

**FPI supports** reforms including (but not limited to):

- increasing the maximum weekly benefit rate, which is only $275/week, and reforming the formula used to restrict the amount of assistance that a worker can receive.
- increasing the minimum duration of benefits from 12 to 26 weeks.
- increasing program reach and impact; and fully funding the RA system.

**Key 2024 FPI Priority**

**SUPPORT:** Repealing the “family cap” for TANF

**Related Bills:** [HB 641](#)

Florida is one of only seven states that deny parents some or all TANF benefits for additional children born while they are participating in TANF (called “family cap”). As a result, many babies born into families with low income in Florida go without any help from TANF to meet their basic needs.

As FPI points out in a recent policy brief, family cap is rooted in the myth that a woman receiving assistance has additional children to get more benefits. It is an extension of the historical legacy of attempts to exercise reproductive control over Black women.

FPI supports following in the footsteps of states like Georgia and repealing the family cap.
SUPPORT: Increasing the maximum monthly TANF benefit

The TANF program provides temporary cash assistance to families with very low income to help parents take care of their children during an upheaval in their lives. In Florida, almost 95 percent of all TANF recipients are children.

Florida’s maximum TANF benefit for a three-person family is $303 a month, which is only about 17 percent of the poverty level and 27 percent of fair market rent. Although one-third of states have increased TANF benefits in recent years, Florida has not provided any increase to cash assistance since 1992.

FPI supports increasing the monthly TANF benefit.

SUPPORT: Allowing applications for SNAP benefits to be submitted via phone

Federal law gives the Florida Department of Children and Families flexibility to allow phone applications for all SNAP applicants. FPI supports allowing phone applications across the board for families who want to apply by phone.

SUPPORT: Eliminating juvenile fines and fees

Fines and fees in the juvenile justice system trap children and their families in a cycle of debt. Youth who are justice-involved are more likely to reoffend and stay longer on probation. Furthermore, the assessed fees adversely impact the quality of life and future for youth, such as an inability to get a driver’s license and participate in job corps programs.

FPI supports ending court costs and fees on youth and providing additional support to young adults who remain in the care of the child welfare system.

SUPPORT: Ending direct file of juveniles into the adult court system

Florida's prosecutors transfer juveniles into adult courts at a higher rate than any other state. There is momentum to end what is called “direct file,” a statutory provision that allows prosecutors to decide whether a case will be tried in juvenile or adult court. The decision cannot be appealed or reviewed by a judge. In 2019, Florida lawmakers passed a moderate reform of the direct filing system; however, there is still work to be done.

FPI supports completely ending direct file so that judges have influence over whether a juvenile is tried in adult court.
SUPPORT: Removing proof of citizenship as requirement for obtaining driver’s licenses

Twenty states and D.C. already allow immigrants without a documented status to obtain driver’s licenses, which can help people commute to better jobs, make the roads safer, and modestly reduce insurance premiums. Not only would the fees from new driver’s licenses generate millions in much-needed state revenue, but when working people have better-paying jobs, they spend more, further boosting Florida’s economy. FPI also supports community or municipal ID programs that local governments have begun to implement in the absence of such a statewide law. Relatedly, FPI supports accepting out-of-state licenses instead of blocking them (i.e., 2023’s SB 1718).

SUPPORT: Implementing heat illness protections for workers

People employed as farmworkers and construction workers are at particular risk for heat-related illness, despite being major drivers of the state economy. Heat stress is especially dangerous in Florida’s hot, subtropical climate and can be deadly. Florida should follow the lead of states like California and enact legislation mandating that employers in outdoor industries provide paid cooldown breaks/recovery periods, shade, and water for workers to help reduce incidents of heat stroke. It should also allow local governments to set their own heat protection standards. Currently, there are no federal laws in place that mandate workers be granted these basic workplace protections.

An Equitable Tax Code
Cleaning Up and Modernizing the Tax Code for a Stronger Future

SUPPORT: Implementing greater oversight of tax expenditures

Florida is spending over $25 billion on tax expenditures. Unlike spending through the budget, which is subject to annual review, debate, and reauthorization, spending through the tax code is not routinely evaluated to ensure it is delivering on objectives that support the state’s families, communities, and economy. Once enacted, these expenditures tend to remain in law without an expiration date or regular review.

FPI supports requiring policymakers to: (1) include in every future tax expenditure legislation a clear outline of the public policy goal and who it is meant to benefit; and (2) specify an expiration and re-evaluation date. Tax expenditure reform should also require the Office of Economic and Demographic Research (EDR) and the Office of Program Policy Analysis and Government Accountability (OPPAGA) to regularly evaluate tax expenditures to determine how successful they have been in achieving their objectives and include recommendations to be considered upon re-evaluation. These
Key 2023 FPI Priority
SUPPORT: Implementing a Working Floridians Tax Rebate (state EITC)

The federal EITC is a common-sense tax credit that helps people with low income make ends meet, which benefits their families, communities, and local economies. By design, the EITC only benefits people who work. Workers receive a credit equal to a percentage of their earnings up to a maximum credit. Both the credit rate and maximum credit vary by family size, with larger credits available to families with more children. In 2020, approximately 2.2 million Floridians received over $5.1 billion thanks to the federal Earned Income Tax Credit (EITC), with an average credit of nearly $2,400 per household. (During the 2021 tax year, the American Rescue Plan Act temporarily expanded EITC eligibility, as a result 2.6 million Floridians received $5.5 billion, with an average rebate of $2,088). Overall, the EITC is one of the nation’s most effective tools for reducing poverty and countering income inequality.

To further build on the success of the federal EITC, 31 states, D.C., and Puerto Rico, have enacted their own version of the EITC pegged at a percentage of the federal credit. In Florida, policymakers have contemplated creating the Working Floridians Tax Rebate (WFTR) program, a state-level EITC program for workers and families, who qualify for the federal EITC, to help them afford the basics, purchase or repair a vehicle, or pay off bills and debt. By enacting the WFTR program, policymakers would provide over 2 million Florida households, including an estimated 1.6 million households with children present, an opportunity to receive an additional $1.1 billion on top of their federal EITC, with an estimated average rebate of nearly $513.

FPI supports the WFTR program.

Key 2024 FPI Priority
SUPPORT: Combined reporting for Corporate Income Tax (CIT) returns

Currently, large multi-state corporations can avoid paying Florida’s Corporate Income Tax (CIT) by shifting profits off to other entities in tax havens such as Delaware, Ireland, or the Cayman Islands (e.g., via the trademark income-shifting loophole). Florida should follow the lead of 28 states and the District of Columbia and require these corporations to add together profits of all subsidiaries, regardless of their location, into one combined report. This strategy is known as “water’s edge” reporting and would generate between $400 million to $800 million annually. Policymakers should also consider “worldwide combined reporting,” which looks to close offshore tax loopholes and could generate an additional $680 million, according to the Institute on Taxation and Economic Policy. In 2021, legislation was introduced that would institute combined reporting; however, it stipulated that

Florida Policy Institute
the revenue had to be used to reduce taxes on commercial rental property. The bill ultimately died in committee. In 2023, legislation was introduced that would require combined reporting. Both bills died in committee.

FPI supports legislation to enact combined reporting without conditions to offset other taxes.

**OPPOSE: Revenue-restricting bills**

According to the Florida Constitution, only local governments may levy property taxes—all other forms of taxation are preempted to the state. Moreover, the Florida Constitution also grants local governments “home rule” authority to perform local functions and offer services without prior state approval so long as (1) there is no established state law indicating otherwise and/or (2) no conflict with state law. Despite home rule authority, policymakers can pass tax expenditures (e.g., additional homestead exemptions) and other preemption laws that impact local property tax collections and policies. In 2019, for example, policymakers proposed, albeit unsuccessfully, legislation that would make it harder for local governments to pass referendums to raise revenue for schools, transportation, and other initiatives in the wake of continued state underfunding. By further restricting revenue at the local level, policymakers make it difficult for localities to meet their residents’ unique needs.

FPI will oppose all measures that prevent state and local governments from raising much-needed revenue.

**OPPOSE: New cuts in the FY 2024-2025 tax bill**

Every year, policymakers prepare a tax bill that includes numerous provisions designed to provide tax changes for both families and businesses. However, these changes typically involve tax reductions and credits, many of which hamper the state’s ability to invest in public services. Policymakers are required by law to keep a balanced state budget, which means that they must make up any forgone revenue either through spending cuts or future tax increases. The 2023-24 tax cut package totaled $1.16 billion. That is $1.16 billion that the state cannot invest in other programs. Also, for tax year 2023-24, just over 47 percent of forgone revenue (about $550 million) was due to sales tax holidays, which are costly and ineffective tools in helping Floridians. If policymakers are serious about making changes to the tax code, they must do so without sacrificing public investments.

FPI opposes future tax packages that rely on short-term sales tax holidays and limited tax expenditures that only benefit wealthy individuals or corporations while doing nothing to increase revenue for public services.