

1 A bill to be entitled
2 An act relating to a robot tax study; providing
3 legislative intent; requiring the Office of Program
4 Policy and Government Accountability to issue a report
5 by a specified date; providing an effective date.
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7 Be It Enacted by the Legislature of the State of Florida:
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9 Section 1. (1) The Legislature finds that robots and other
10 forms of technology with artificial intelligence can accomplish
11 work that historically was performed by humans. This shift in
12 work production techniques may have fiscal consequences to the
13 state and may lead to a decrease in the number of jobs in the
14 workforce as workers who perform a variety of services are
15 replaced by robots and other forms of technology. In addition,
16 state, local, and regional governments may experience a
17 reduction in revenues from decreases in state and local
18 government taxes if workers who are displaced move to seek
19 employment in other states.

20 (2) Studying the impact of robots and other forms of
21 technology with artificial intelligence on the labor force and
22 tax revenues fulfills an important state interest by critically
23 examining the issues surrounding implementation of a fair and
24 equitable method for taxing companies in this state that
25 supplant the use of human labor with robots and other forms of

26 | technology with artificial intelligence.

27 | (3) The Office of Program Policy Analysis and Government
28 | Accountability (OPPAGA) shall submit to the Governor, the
29 | President of the Senate, and the Speaker of the House of
30 | Representatives by December 1, 2018, a report addressing a
31 | proposed statewide robot tax. OPPAGA shall consult with and seek
32 | input from representatives from all sectors of the business
33 | community, interested citizens, local and regional governments,
34 | and state agencies, including the Department of Revenue and the
35 | Office of Economic and Demographic Research. At a minimum, the
36 | report must include:

37 | (a) A proposal for a working definition of "robot" for
38 | purposes of taxation.

39 | (b) A historical analysis of the use of robots and other
40 | forms of technology with artificial intelligence and their
41 | impact on the labor force.

42 | (c) A forecast using a 10 and 20 year planning horizon
43 | estimating and analyzing the impacts to human labor resulting
44 | from the increased use of robots and other forms of technology
45 | with artificial intelligence.

46 | (d) A review of other proposals or laws within the United
47 | States and throughout the world addressing the levy of a robot
48 | tax.

49 | (e) Recommendations for levying a robot tax such that the
50 | amount of the robot tax levied would increase in direct relation

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51 | to the amount of human labor lost in each applicable business.

52 | Section 2. This act shall take effect July 1, 2018.