

**HOUSE . . . . . No. 3901**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Lori A. Ehrlich***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act clarifying eligibility for the earned income tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Gailanne M. Cariddi</i>	<i>1st Berkshire</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>

**HOUSE . . . . . No. 3901**

By Ms. Ehrlich of Marblehead, a petition (subject to Joint Rule 12) of Lori A. Ehrlich and others relative to the earned income tax credit. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**

An Act clarifying eligibility for the earned income tax credit.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 6 of chapter 62 of the General Laws, as appearing in the 2012 Official Edition, is  
2 hereby amended by striking subsection (h) and inserting in place thereof the following new  
3 subsection:

4 "(h) A taxpayer shall be allowed a credit against the taxes imposed by this chapter if such  
5 person qualified for and claimed the earned income credit, so called, allowed under the  
6 provisions of section 32 of the Code, as amended and in effect for the tax year. With respect to a  
7 person who is a nonresident for part of the taxable year, the credit shall be limited to 15 per cent  
8 of the federal credit multiplied by a fraction, the numerator of which shall be the number of days  
9 in the tax year the person resided in Massachusetts and the denominator of which shall be the  
10 number of days in the taxable year. Persons who are nonresidents for the entirety of the taxable  
11 year shall not be allowed the credit. The credit allowed by this subsection shall equal 15 per cent  
12 of the federal credit received by the taxpayer for the taxable year. If other credits allowed under  
13 this section are utilized by the taxpayer for the taxable year, the credit afforded by this subsection

14 shall be applied last. If the amount of the credit allowed hereunder exceeds the taxpayer's  
15 liability, the commissioner shall treat such excess as an overpayment and shall pay the taxpayer  
16 the amount of such excess, without interest."