

HOUSE No. 3485

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act Improving the Earned Income 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 1: Section 6 of chapter 62 of the General Laws, as appearing in the 2002
2 Official Edition, is hereby

3 amended by striking out, in line 184, the number “15” and inserting in place thereof the
4 following number:-30.

5

6 SECTION 2: Section 6 of chapter 62 of the General Laws, as so appearing, is further
7 amended by inserting

8 after the first paragraph the following paragraph:-

9 The commissioner of revenue shall provide all employers with a notice and a poster that
10 sets forth the rights to the credit allowed under the first paragraph of this section including the
11 option to receive the benefit throughout the year in each paycheck. Said notice requirement shall
12 comply with the language requirement for employer unemployment notices under section 62A
13 (d) (iii) of chapter 151A. The posters shall be posted in a conspicuous place in places of

14 employment. The commissioner shall work with labor organizations, the chambers of
15 commerce, municipalities, community-based organizations, and taxpayer advocates to ensure the
16 widest possible dissemination of information concerning the availability of the federal and state
17 earned income credit.