

HOUSE No. 2479

The Commonwealth of Massachusetts

PRESENTED BY:

Marjorie C. Decker

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 improving the earned income credit for working families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>James J. Dwyer</i>	<i>30th Middlesex</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>Linda Dorcena Forry</i>	<i>First Suffolk</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Benjamin Swan</i>	<i>11th Hampden</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>

<i>James J. O'Day</i>	<i>14th Worcester</i>
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>
<i>Tom Sannicandro</i>	<i>7th Middlesex</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Stephen L. DiNatale</i>	<i>3rd Worcester</i>
<i>Byron Rushing</i>	<i>9th Suffolk</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Frank I. Smizik</i>	<i>15th Norfolk</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>

HOUSE No. 2479

By Ms. Decker of Cambridge, a petition (accompanied by bill, House, No. 2479) of Marjorie C. Decker and others relative to the earned income credit for working families. Revenue.

The Commonwealth of Massachusetts

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

An Act improving the earned income credit for working families.

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 (h) of chapter 62 of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by striking out, in line 239, the number “15” and inserting in
3 place thereof the following number: - 50.

4 SECTION 2. Section 6 (h) of chapter 62 , as so appearing, is further amended by striking
5 out, in line 243, the number “15” and inserting in place thereof the following number: - 50.

6 SECTION 3. Section 6 (h) of chapter 62, as so appearing, is further amended by inserting
7 after the word “interest” in line 249, the following paragraphs:

8 (2) For purposes of the earned income credit under this subsection, a married taxpayer
9 will satisfy the joint filing requirement under Section 32(d) of the Code if the taxpayer files an
10 income tax return using a filing status of married filing separately and the taxpayer: (i) is living
11 apart from the individual’s spouse at the time the taxpayer files his or her tax return, (ii) is unable
12 to file a joint return because the taxpayer is a victim of domestic abuse, and (iii) indicates on his

13 or her income tax return in accordance with the relevant instructions that the taxpayer meets the
14 criteria under (i) and (ii).

15 (3) In order to ensure the widest possible dissemination the state and federal earned
16 income credit , the department shall: (i) provide all employers with a multilingual poster and a
17 notice that sets forth the rights to the earned income credit under this chapter; (ii) require that
18 all employers doing business in Massachusetts post information about the earned income credit
19 in a conspicuous location at the place of employment; (iii) coordinate a notification system by
20 the commonwealth to applicants for and recipients of unemployment insurance under chapter
21 151A, applicants for and recipients of transitional assistance benefits, including food stamps,
22 under chapter 18, and to recipients of subsidized health insurance under chapter 118E; and (iv)
23 collaborate with labor organizations, chambers of commerce, municipalities, community-based
24 organizations, and taxpayer advocates. The multilingual notice requirement in subsection (i)
25 shall comply with the language requirements for employer’s unemployment notices under
26 section 62A(d)(iii) of chapter 151A.