

HOUSE No. 3671

Section 67 contained in the engrossed Bill making appropriations for the fiscal year 2016 (see House, No. 3650), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment H of House, No. 3675). July 17, 2015.

The Commonwealth of Massachusetts

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

An Act relative to the earned income tax credit.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to increase forthwith the amount of the earned income tax credit, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

1 (a) Section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by
2 striking out, in lines 302 and 307, the figure “15” and inserting in place thereof, in each
3 instance, the following figure:- 23.

4 (b) Section 95 of chapter 173 of the acts of 2008 is hereby repealed.

5 (c) Subsection (a) of this section shall not take effect prior to the effective date of
6 subsection (b) of this section. If subsection (b) fails to take effect, subsection (a) shall not take
7 effect.

8 (d) Subsection (a) of this section shall take effect on January 1, 2016 contingent on the
9 effect of subsection (b) of this section and shall apply to tax years beginning on or after January
10 1, 2016.

11 (e) Subsection (b) of this section shall take effect on December 31, 2015.