

# **HOUSE . . . . . No. 4237**

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, May 5, 2016.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 3901) of Lori A. Ehrlich and others relative to the earned income tax credit, recommending that the accompanying bill (House, No. 4237) ought to pass.

For the committee,

JAY R. KAUFMAN.

**HOUSE . . . . . No. 4237**

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**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 most recently amended by chapter 52 of  
2 the acts of 2015, is hereby amended by striking out subsection (h) and inserting in place thereof  
3 the following 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 23 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 23 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.