

SENATE No. 1477

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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:
James B. Eldridge	Middlesex and Worcester
Chris Walsh	6th Middlesex
Denise Provost	27th Middlesex
Peter V. Kocot	1st Hampshire
Jason M. Lewis	Fifth Middlesex
Linda Dorcena Forry	First Suffolk
Jennifer E. Benson	37th Middlesex
Michael J. Barrett	Third Middlesex
Sean Garballey	23rd Middlesex
Mary S. Keefe	15th Worcester
Sal N. DiDomenico	Middlesex and Suffolk
Marjorie C. Decker	25th Middlesex
Carmine L. Gentile	13th Middlesex
William Smitty Pignatelli	4th Berkshire
Tricia Farley-Bouvier	3rd Berkshire
Daniel A. Wolf	Cape and Islands
Benjamin Swan	11th Hampden
Patricia D. Jehlen	Second Middlesex

<i>Steven Ultrino</i>	<i>33rd 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>Kate Hogan</i>	<i>3rd Middlesex</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Byron Rushing</i>	<i>9th Suffolk</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>

SENATE No. 1477

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1477) of James B. Eldridge, Chris Walsh, Denise Provost, Peter V. Kocot and other members of the General Court for legislation to improve 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.