

HOUSE No. 3852

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, August 3, 2017.

The committee on Revenue to whom were referred the petition (accompanied by bill, Senate, No. 1502) of Cynthia S. Creem, Martin J. Walsh, Jason M. Lewis, Kevin G. Honan and others for legislation to improve the earned income tax credit for working families, the petition (accompanied by bill, Senate, No. 1521) of James B. Eldridge, Jay R. Kaufman, Jack Lewis, Jason M. Lewis and other members of the General Court for legislation to improve the earned income credit for healthier families, the petition (accompanied by bill, Senate, No. 1639) of Bruce E. Tarr and Ryan C. Fattman for legislation relative to the earned income tax credit, the petition (accompanied by bill, House, No. 1504) of Marjorie C. Decker and others relative to the earned income credit for working families, and the petition (accompanied by bill, House, No. 1546) of Bradley H. Jones, Jr. and others relative to the earned income tax credit, reports recommending that the accompanying bill (House, No. 3852) ought to pass.

For the committee,

JAY R. KAUFMAN

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**In the One Hundred and Ninetieth General Court
(2017-2018)**

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. Subsection (h) of section 6 of chapter 62 of the General Laws, as amended
2 by section 32 of chapter 47 of the acts of 2017, is hereby amended by striking out, in each
3 instance where it appears, the number “23” and inserting in place thereof the following number:-
4 33.

5 SECTION 2. Said subsection (h) of said section 6 of said chapter 62, as so amended, is
6 hereby further amended by striking out, in each instance where it appears, the number “33” and
7 inserting in place thereof the following number:- 43.

8 SECTION 3. Said subsection (h) of said section 6 of said chapter 62, as so amended, is
9 hereby further amended by striking out, in each instance where it appears, the number “43” and
10 inserting in place thereof the following number:- 50.

11 SECTION 4. Said subsection (h) of said section 6 of said chapter 62, as so amended, is
12 hereby further amended by adding the following paragraph:

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

27 SECTION 5. Section 1 of this act shall be effective January 1, 2018.

28 SECTION 6. Section 2 of this act shall be effective January 1, 2019.

29 SECTION 7. Section 3 of this act shall be effective January 1, 2020.