

**SENATE . . . . . No. 1821**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Joanne M. Comerford***

*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>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>2/25/2021</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>	<i>2/26/2021</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>	<i>3/17/2021</i>

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By Ms. Comerford, a petition (accompanied by bill, Senate, No. 1821) of Joanne M. Comerford, Michael J. Barrett, Tami L. Gouveia and Eric P. Lesser for legislation to improve the earned income credit for working families. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1614 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

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 of chapter 62 of the General Laws is hereby amended by striking  
2 out subsection (h) and inserting in place thereof the following subsection:-

3           (h) (1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter if  
4 such person qualified for and claimed the earned income credit, so called, allowed under the  
5 provisions of section 32 of the Code, as amended and in effect for the taxable year, or such  
6 person would otherwise have qualified for the earned income credit or would have been able to  
7 claim additional qualifying children for the earned income credit but for subsection (m) of  
8 section 32 of the Code. With respect to a person who is a nonresident for all or part of the taxable  
9 year, the credit shall be limited to 50 per cent of the federal credit multiplied by a fraction the  
10 numerator of which shall be the earned income of the nonresident from Massachusetts sources

11 and the denominator of which shall be the earned income of the nonresident from all sources.  
12 The credit allowed by this subsection shall equal 50 per cent of the federal credit received by the  
13 taxpayer, or otherwise eligible to be received by the taxpayer but for subsection (m) of section 32  
14 of the Code for the taxable year. If other credits allowed under this section are utilized by the  
15 taxpayer for the taxable year, the credit afforded by this subsection shall be applied last. If the  
16 amount of the credit allowed hereunder exceeds the taxpayer's liability, the commissioner shall  
17 treat such excess as an overpayment and shall pay the taxpayer the amount of such excess,  
18 without interest.

19 (2) For the purposes of this subsection, a married taxpayer shall satisfy the joint filing  
20 requirement under section 32 of the Code if the taxpayer files an income tax return using a filing  
21 status of married filing separately and the taxpayer: (i) is living apart from the taxpayer's  
22 spouse at the time the taxpayer files the tax return; (ii) is unable to file a joint return because the  
23 taxpayer is a victim of domestic abuse; and (iii) indicates on the taxpayer's income tax return  
24 that the taxpayer meets the criteria of clauses (i) and (ii).

25 (3) For the purposes of this subsection, an individual (or, if the individual is married,  
26 either the individual or the individual's spouse) who has attained age 18 before the close of the  
27 taxable year, shall be deemed to have satisfied the eligibility requirement under subsection  
28 (c)(1)(A)(ii)(ii) of section 32 of the Code.

29 (4) In order to ensure the widest possible dissemination of the state and federal earned  
30 income credit, the department shall: (i) provide all employers with a multilingual poster and a  
31 notice that sets forth the rights to the earned income credit under this chapter; (ii) require that all  
32 employers doing business in the commonwealth post information about the earned income credit

33 in a conspicuous location at the place of employment; (iii) coordinate a notification system by  
34 the commonwealth about the earned income credit to applicants for and recipients of  
35 unemployment insurance under chapter 151A, applicants for and recipients of transitional  
36 assistance benefits, including food stamps, under chapter 18, and to recipients of subsidized  
37 health insurance under chapter 118E; and (iv) collaborate with labor organizations, chambers of  
38 commerce, municipalities, community-based organizations, and taxpayer advocates to  
39 disseminate information about the earned income credit. The multilingual poster and notice  
40 requirement in clause (i) shall comply with the requirements for employer's unemployment  
41 notices under clauses (i) and (iii) of subsection (d) of section 62A of chapter 151A.

42 SECTION 2. Section 1 of this act shall be effective January 1, 2022.