

HOUSE No. 1504

The Commonwealth of Massachusetts

PRESENTED BY:

Marjorie C. Decker

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>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>
<i>Leonard Mirra</i>	<i>2nd Essex</i>
<i>Jack Lewis</i>	<i>7th Middlesex</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>
<i>Evandro C. Carvalho</i>	<i>5th Suffolk</i>
<i>Nick Collins</i>	<i>4th Suffolk</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>
<i>Daniel Cullinane</i>	<i>12th Suffolk</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Dylan Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>

<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Solomon Goldstein-Rose</i>	<i>3rd Hampshire</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>Robert M. Koczera</i>	<i>11th Bristol</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Adrian Madaro</i>	<i>1st Suffolk</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Juana Matias</i>	<i>16th Essex</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Chynah Tyler</i>	<i>7th Suffolk</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

HOUSE No. 1504

By Ms. Decker of Cambridge, a petition (accompanied by bill, House, No. 1504) of Marjorie C. Decker and others relative to the earned income credit for working families. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2479 OF 2015-2016.]

The Commonwealth of Massachusetts

**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. 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 “23” 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 “23” 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 all
18 employers doing business in Massachusetts post information about the earned income credit in a
19 conspicuous location at the place of employment; (iii) coordinate a notification system by the
20 commonwealth to applicants for and recipients of unemployment insurance under chapter 151A,
21 applicants for and recipients of transitional assistance benefits, including food stamps, under
22 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.