

**HOUSE . . . . . No. 2434**

**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>Mayor Martin J. Walsh</i>	<i>1 City Hall Plaza Boston MA 02201-2013</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>David Biele</i>	<i>4th Suffolk</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>
<i>Peter Capano</i>	<i>11th Essex</i>
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>
<i>Daniel R. Cullinane</i>	<i>12th Suffolk</i>
<i>Linda Dean Campbell</i>	<i>15th Essex</i>

<i>Diana DiZoglio</i>	<i>First Essex</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>
<i>Natalie M. Higgins</i>	<i>4th Worcester</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>
<i>Joseph W. McGonagle, Jr.</i>	<i>28th Middlesex</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>
<i>Christina A. Minicucci</i>	<i>14th Essex</i>
<i>Liz Miranda</i>	<i>5th Suffolk</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>
<i>Tram T. Nguyen</i>	<i>18th Essex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Jon Santiago</i>	<i>9th Suffolk</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>



**HOUSE . . . . . No. 2434**

By Ms. Decker of Cambridge, a petition (accompanied by bill, House, No. 2434) of Marjorie C. Decker and others relative to the earned income tax credit. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-First General Court  
(2019-2020)**

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, as amended by section 30 of  
2 chapter 154 of the acts of 2018, is hereby amended by striking out subsection (h) and inserting in  
3 place thereof 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 taxable year, or such  
7 person would otherwise have qualified for the earned income credit or would have been able to  
8 claim additional qualifying children for the earned income credit but for subsection (m) of  
9 section 32 of the Code. With respect to a person who is a nonresident for all or part of the taxable  
10 year, the credit shall be limited to 50 per cent of the federal credit multiplied by a fraction the  
11 numerator of which shall be the earned income of the nonresident from Massachusetts sources  
12 and the denominator of which shall be the earned income of the nonresident from all sources.

13 The credit allowed by this subsection shall equal 50 per cent of the federal credit received by the

14 taxpayer, or otherwise eligible to be received by the taxpayer but for subsection (m) of section 32  
15 of the Code for the taxable year. If other credits allowed under this section are utilized by the  
16 taxpayer for the taxable year, the credit afforded by this subsection shall be applied last. If the  
17 amount of the credit allowed hereunder exceeds the taxpayer's liability, the commissioner shall  
18 treat such excess as an overpayment and shall pay the taxpayer the amount of such excess,  
19 without interest.

20 No credit shall be allowed under this subsection for any taxable year within (1) the period  
21 of 10 taxable years after the most recent taxable year for which there was a final determination  
22 by the commissioner that the taxpayer's claim of the credit under this subsection was based on  
23 information that the taxpayer knew or had reason to know was false, fraudulent or deliberately  
24 misleading as to a material matter, or (2) the period of 2 taxable years after the most recent  
25 taxable year for which there was a final determination by the commissioner that the taxpayer's  
26 claim of credit under this subsection was due to careless, reckless or intentional disregard by the  
27 taxpayer of the tax laws of the commonwealth or of public written statements issued by the  
28 commissioner.

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

48 SECTION 2. Notwithstanding any general or special law or regulation to the contrary  
49 and subject to appropriation, the department of revenue shall operate a program to support  
50 organizations providing tax assistance services to individuals and families qualifying for the  
51 Volunteer Income Tax Assistance Program, in partnership with the Internal Revenue Service, for  
52 the provision of said services.

53 SECTION 3. Section 1 shall take effect on January 1, 2020.

54 SECTION 4. Section 2 shall take effect on upon this act's passage.