

HOUSE No. 3319

The Commonwealth of Massachusetts

PRESENTED BY:

Lori A. Ehrlich and 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 clarifying eligibility for the earned income tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>
<i>Gailanne M. Cariddi</i>	<i>1st Berkshire</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>
<i>Daniel Cullinane</i>	<i>12th Suffolk</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>
<i>Natalie Higgins</i>	<i>4th Worcester</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th 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>Rady Mom</i>	<i>18th Middlesex</i>
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Jose F. Tosado</i>	<i>9th Hampden</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>

HOUSE No. 3319

By Representatives Ehrlich of Marblehead and Decker of Cambridge, a petition (accompanied by bill, House, No. 3319) of Lori A. Ehrlich and others relative to eligibility for earned income tax credits. Revenue.

The Commonwealth of Massachusetts

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

An Act clarifying eligibility for the earned income tax credit.

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 most recently amended by
2 chapter 52 of the acts of 2015, is hereby amended by striking out subsection (h) and inserting in
3 place thereof the following subsection:-

4 (h)(1) A taxpayer shall be allowed a credit against the taxes imposed by this chapter if
5 such 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 tax year. With respect to a
7 person who is a nonresident for part of the taxable year, the credit shall be limited to 23 per cent
8 of the federal credit multiplied by a fraction, the numerator of which shall be the number of days
9 in the tax year the person resided in Massachusetts and the denominator of which shall be the
10 number of days in the taxable year. Persons who are nonresidents for the entirety of the taxable
11 year shall not be allowed the credit. The credit allowed by this subsection shall equal 23 per cent
12 of the federal credit received by the taxpayer for the taxable year. If other credits allowed under

13 this section are utilized by the taxpayer for the taxable year, the credit afforded by this subsection
14 shall be applied last. If the amount of the credit allowed hereunder exceeds the taxpayer's
15 liability, the commissioner shall treat such excess as an overpayment and shall pay the taxpayer
16 the amount of such excess, without interest.

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