

**SENATE . . . . . No. 1477**

The Commonwealth of Massachusetts

PRESENTED BY:

***James B. Eldridge***

*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>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>
<i>Peter V. Kocot</i>	<i>1st Hampshire</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Linda Dorcena Forry</i>	<i>First Suffolk</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Carmine L. Gentile</i>	<i>13th Middlesex</i>
<i>William Smitty Pignatelli</i>	<i>4th Berkshire</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>
<i>Daniel A. Wolf</i>	<i>Cape and Islands</i>
<i>Benjamin Swan</i>	<i>11th Hampden</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>

<i>Steven Ultrino</i>	<i>33rd Middlesex</i>
<i>James J. O'Day</i>	<i>14th Worcester</i>
<i>Barbara L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Kate Hogan</i>	<i>3rd Middlesex</i>
<i>Timothy J. Toomey, Jr.</i>	<i>26th Middlesex</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>
<i>Byron Rushing</i>	<i>9th Suffolk</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>

**SENATE . . . . . No. 1477**

---

---

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1477) of James B. Eldridge, Chris Walsh, Denise Provost, Peter V. Kocot and other members of the General Court for legislation to improve the earned income credit for working families. Revenue.

---

---

The Commonwealth of Massachusetts

\_\_\_\_\_  
**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

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 “15” 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 “15” 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  
18 all employers doing business in Massachusetts post information about the earned income credit  
19 in a conspicuous location at the place of employment; (iii) coordinate a notification system by  
20 the commonwealth to applicants for and recipients of unemployment insurance under chapter  
21 151A, applicants for and recipients of transitional assistance benefits, including food stamps,  
22 under 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.