

SENATE No. 1614

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>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/22/2019</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>2/27/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>1/28/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/31/2019</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>1/29/2019</i>
<i>Paul R. Feeney</i>	<i>Bristol and Norfolk</i>	<i>2/7/2019</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>1/23/2019</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/23/2019</i>
<i>Rady Mom</i>	<i>18th Middlesex</i>	<i>1/28/2019</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>2/1/2019</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>	<i>1/23/2019</i>

SENATE No. 1614

By Ms. Comerford, a petition (accompanied by bill, Senate, No. 1614) of Joanne M. Comerford, Natalie M. Blais, Marcos A. Devers, Mindy Domb 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 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) (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 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 (2) For the purposes of this subsection, a married taxpayer shall satisfy the joint filing
21 requirement under section 32 of the Code if the taxpayer files an income tax return using a filing
22 status of married filing separately and the taxpayer: (i) is living apart from the taxpayer's
23 spouse at the time the taxpayer files the tax return; (ii) is unable to file a joint return because the
24 taxpayer is a victim of domestic abuse; and (iii) indicates on the taxpayer's income tax return
25 that the taxpayer meets the criteria of clauses (i) and (ii).

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

30 (4) In order to ensure the widest possible dissemination of the state and federal earned
31 income credit, the department shall: (i) provide all employers with a multilingual poster and a
32 notice that sets forth the rights to the earned income credit under this chapter; (ii) require that all
33 employers doing business in the commonwealth post information about the earned income credit
34 in a conspicuous location at the place of employment; (iii) coordinate a notification system by

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

43 SECTION 2. Section 1 of this act shall be effective January 1, 2020.