

SENATE No. 1521

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 healthier families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	
<i>Jay R. Kaufman</i>	<i>15th Middlesex</i>	<i>1/25/2017</i>
<i>Jack Lewis</i>	<i>7th Middlesex</i>	<i>1/26/2017</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/26/2017</i>
<i>Jennifer E. Benson</i>	<i>37th Middlesex</i>	<i>1/26/2017</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>1/30/2017</i>
<i>Kenneth J. Donnelly</i>	<i>Fourth Middlesex</i>	<i>1/30/2017</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>1/30/2017</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>1/31/2017</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>1/31/2017</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>1/31/2017</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>2/1/2017</i>
<i>Barbara A. L'Italien</i>	<i>Second Essex and Middlesex</i>	<i>2/2/2017</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>2/2/2017</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>2/2/2017</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>	<i>2/2/2017</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>	<i>2/3/2017</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>2/3/2017</i>

<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>2/3/2017</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>2/3/2017</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>2/3/2017</i>

SENATE No. 1521

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1521) of James B. Eldridge, Jay R. Kaufman, Jack Lewis, Jason M. Lewis and other members of the General Court for legislation to improve the earned income credit for healthier families. Revenue.

The Commonwealth of Massachusetts

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

An Act improving the earned income credit for healthier 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 2014
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 survivor of domestic abuse, and (iii) indicates on

13 his or her income tax return in accordance with the relevant instructions that the taxpayer meets
14 the 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 clause (i) shall
25 comply with the language requirements for employer's unemployment notices under section
26 62A(d)(iii) of chapter 151A.