## **HOUSE BILL 1061**

Q3, C2 9lr0357

By: Delegates Mizeur, Barkley, Bobo, Bronrott, Carr, Dumais, Glenn, Healey, Hecht, Manno, and Rosenberg

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

AN ACT concerning

## A BILL ENTITLED

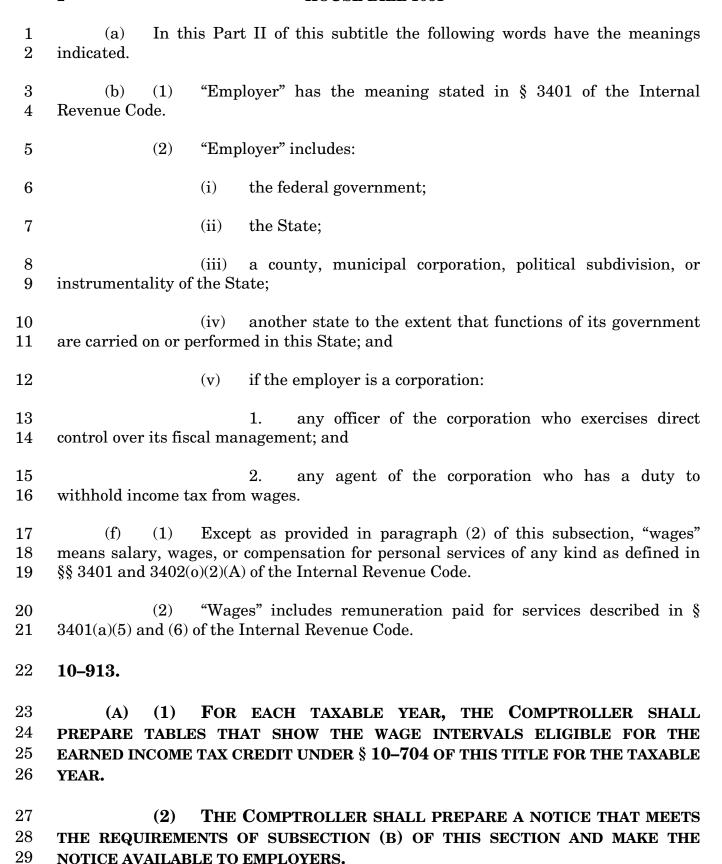
2 Earned Income Credit Information Act

FOR the purpose of requiring the Comptroller to prepare certain tables relating to eligibility for the State earned income tax credit; requiring the Comptroller to prepare and make available to employers of the State a certain notice; requiring an employer to provide certain notification to an employee who may be eligible for the State earned income tax credit; providing for the application of this Act; and generally relating to employee notification of the State earned income tax credit.

- 10 BY repealing and reenacting, without amendments,
- 11 Article Tax General
- 12 Section 10–905(a), (b), and (f)
- 13 Annotated Code of Maryland
- 14 (2004 Replacement Volume and 2008 Supplement)
- 15 BY adding to

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- 16 Article Tax General
- 17 Section 10–913
- 18 Annotated Code of Maryland
- 19 (2004 Replacement Volume and 2008 Supplement)
- 20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 21 MARYLAND, That the Laws of Maryland read as follows:
- 22 Article Tax General
- 23 10–905.



1	(B) AN EMPLOYER SHALL PROVIDE WRITTEN NOTICE TO AN EMPLOYEE
<b>2</b>	WHO MAY BE ELIGIBLE FOR THE EARNED INCOME TAX CREDIT UNDER § 10–704
3	OF THIS TITLE THAT:
4	(1) THE EMPLOYEE MAY BE ELIGIBLE FOR THE FEDERAL EARNED
5	INCOME TAX CREDIT UNDER § 32 OF THE INTERNAL REVENUE CODE;
	, , , , , , , , , , , , , , , , , , ,
6	(2) THE EMPLOYEE MAY BE ELIGIBLE FOR THE EARNED INCOME
7	TAX CREDIT UNDER § 10–704 OF THIS TITLE;
8	(3) THE EMPLOYEE MUST FILE AN INCOME TAX RETURN TO
9	RECEIVE THE EARNED INCOME TAX CREDIT EVEN IF THE EMPLOYEE DOES NOT
10	OWE ANY TAXES; AND
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11	(4) A PORTION OF THE EARNED INCOME TAX CREDIT MAY BE
12	REFUNDABLE.
	<del></del>
13	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14	July 1, 2009, and shall be applicable to all taxable years beginning after December 31,

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2008.