HOUSE BILL 234

K2, Q3

By: Delegate Palakovitch Carr

Introduced and read first time: January 13, 2022
Assigned to: Economic Matters

A BILL ENTITLED

AN ACT concerning

Unemployment Insurance – Notice of Earned Income Tax Credits for
Unemployment Insurance Claimants

FOR the purpose of requiring the Maryland Department of Labor to include on a certain
tax form issued to a claimant for unemployment insurance benefits a statement in
English and Spanish regarding the availability of federal and State earned income
tax credits; and generally relating to unemployment insurance and income tax
credits.

BY adding to

Article – Labor and Employment

Section 8–810.1

Annotated Code of Maryland

(2016 Replacement Volume and 2021 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Labor and Employment

8–810.1.

FOR EACH IRS FORM 1099–G ISSUED TO A CLAIMANT, THE DEPARTMENT
SHALL INCLUDE ON THE FORM A STATEMENT IN ENGLISH AND SPANISH THAT
PROVIDES NOTICE OF THE AVAILABILITY OF:

(1) THE FEDERAL EARNED INCOME TAX CREDIT UNDER § 32 OF THE
INTERNAL REVENUE CODE; AND

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
(2) THE STATE EARNED INCOME TAX CREDIT UNDER § 10–704 OF THE TAX–GENERAL ARTICLE.

SECTION 2. AND BE IT FURTHER ENACTED, That the Department of Labor shall consult with an entity that has experience providing free tax preparation services through the IRS Volunteer Income Tax Assistance grant program for the purpose of developing the statement required under § 8–810.1 of the Labor and Employment Article, as enacted by Section 1 of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.