

HOUSE BILL 603

Q3

5lr1728
CF 5lr1893

By: **The Speaker (By Request – Office of the Comptroller)**

Introduced and read first time: January 23, 2025

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Earned Income Tax Credit – Notice of Eligibility – Alteration**

3 FOR the purpose of altering the method by which the Comptroller must provide a certain
4 notice to all employers in the State concerning the earned income tax credit; and
5 generally relating to the State earned income tax credit.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 10–913
9 Annotated Code of Maryland
10 (2022 Replacement Volume and 2024 Supplement)

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

13 **Article – Tax – General**

14 10–913.

15 (a) (1) On or before January 1 of each calendar year, the Comptroller shall
16 publish the maximum income eligibility for the earned income tax credit under § 10–704 of
17 this title for the calendar year.

18 (2) The Comptroller shall prepare a notice that meets the requirements of
19 subsection (b) of this section and [mail] **PROVIDE** the notice, **BY MAIL OR ELECTRONIC**
20 **MEANS**, to all employers in the State.

21 (b) (1) On or before December 31 of each calendar year, an employer shall
22 provide electronic or written notice to an employee who may be eligible for the earned
23 income tax credit under § 10–704 of this title that:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) the employee may be eligible for the federal earned income tax
2 credit under § 32 of the Internal Revenue Code; and

3 (ii) the employee may be eligible for the earned income tax credit
4 under § 10–704 of this title.

5 (2) An employer may provide the notice required under this subsection to:

6 (i) all employees; or

7 (ii) employees with wages that are less than or equal to the
8 maximum income eligibility published under subsection (a) of this section.

9 (c) An employee may not pursue a private cause of action against an employer for
10 the employer's failure to provide the notice required under subsection (b) of this section.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
12 1, 2025.