
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1347 Session of
2011

INTRODUCED BY FONTANA, KITCHEN, BREWSTER, BOSCOLA, FERLO,
TARTAGLIONE AND HUGHES, NOVEMBER 22, 2011

REFERRED TO FINANCE, NOVEMBER 22, 2011

AN ACT

1 Providing for earned income tax credit notification.

2 The General Assembly of the Commonwealth of Pennsylvania
3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the Earned Income
6 Tax Credit Notification Act.

7 Section 2. Definitions.

8 The following words and phrases when used in this act shall
9 have the meanings given to them in this section unless the
10 context clearly indicates otherwise:

11 "Department." The Department of Revenue of the Commonwealth.

12 "EITC." The Federal Earned Income Tax Credit.

13 "Employee." A person lawfully employed by an employer.

14 "Employer." Any of the following:

15 (1) An individual, partnership, corporation or
16 association doing business in this Commonwealth.

17 (2) The Commonwealth and its political subdivisions, and

1 any officer, board, commission, agency, authority or other
2 instrumentality thereof.

3 "Notification." The notification designated under section 4.
4 Section 3. Employers.

5 (a) Duty.--Every employer of employees shall notify all of
6 its employees that they may be eligible for the EITC within one
7 week of the time that the employer provides an annual wage
8 summary, including a Form W-2 or a Form 1099, to any employee.

9 (b) Requirements.--The employer shall meet the notification
10 requirement by completing all of the following:

11 (1) Every employer shall prominently post a notification
12 in every workplace in a location or locations where notices
13 to employees are normally posted.

14 (2) Every employer shall annually include written
15 notification of an employee's potential eligibility for the
16 EITC through hand delivery or inclusion of the notification
17 in the employee's annual wage summary, including a Form W-2
18 or a Form 1099.

19 Section 4. Department.

20 The department shall designate a standard notification for
21 use by employers under section 3 that shall include all of the
22 following:

23 (1) A statement indicating that the employee may be
24 eligible for the EITC.

25 (2) Information identifying the forms necessary to apply
26 for the EITC.

27 (3) Relevant telephone numbers and Internet websites for
28 the information.

29 Section 20. Effective date.

30 This act shall take effect in 180 days.