

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 271 Session of 2009

INTRODUCED BY WHITE, BELFANTI, BRIGGS, CALTAGIRONE, FABRIZIO, FREEMAN, GIBBONS, HORNAMAN, JOSEPHS, KORTZ, KULA, MANN, PALLONE, PAYTON, READSHAW, STURLA, VULAKOVICH, WALKO, BRENNAN, PETRARCA, PASHINSKI AND MURT, FEBRUARY 5, 2009

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, JUNE 15, 2009

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 Information 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.

1 (2) The Commonwealth and its political subdivisions, and  
2 any officer, board, commission, agency, authority or other  
3 instrumentality thereof.

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

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

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

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

15 (2) Every employer shall annually ~~include written~~ DO ONE ←  
16 OF THE FOLLOWING:

17 (I) SEND WRITTEN notification of an employee's  
18 potential eligibility for the EITC through hand delivery  
19 or inclusion of the notification in the employee's annual  
20 wage summary, including a Form W-2 or a Form 1099.

21 (II) SEND NOTIFICATION OF AN EMPLOYEE'S POTENTIAL ←  
22 ELIGIBILITY FOR THE EITC BY ELECTRONIC MEANS TO AN  
23 EMPLOYEE'S WORK E-MAIL ADDRESS.

24 Section 4. Department.

25 The department shall designate a standard notification for  
26 use by employers under section 3 ~~that~~. THE NOTIFICATION SHALL BE ←  
27 POSTED ON THE DEPARTMENT'S INTERNET WEBSITE IN A DOWNLOADABLE  
28 FORMAT AND shall include all of the following:

29 (1) A statement indicating that the employee may be  
30 eligible for the EITC.

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

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

5 Section 20. Effective date.

6       This act shall take effect in 180 days.