

# MAINE STATE LEGISLATURE

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(Filing No. S- 125)

Majority

**LABOR, COMMERCE, RESEARCH AND ECONOMIC DEVELOPMENT**

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**STATE OF MAINE  
SENATE  
128TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 359, L.D. 1088, Bill, "An Act To Require That Employees Be Informed of Potential Eligibility for the Earned Income Tax Credit"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**Sec. 1. 26 MRSA §42-C** is enacted to read:

**§42-C. Earned income tax credit notice**

**1. Bureau notice.** On or before January 1st of each calendar year, the bureau shall publish the maximum income eligibility amount for the earned income credit under Title 36, section 5219-S for the most current calendar year. The bureau shall prepare a notice that meets the requirements of subsection 2 and mail the notice to all employers in the State.

**2. Employer notice.** On or before December 31st of each calendar year, an employer shall provide electronic or written notice to an employee who may be eligible for the earned income credit under Title 36, section 5219-S that:

A. The employee may be eligible for the federal tax credit for earned income under Section 32 of the United States Internal Revenue Code of 1986; and

B. The employee may be eligible for the earned income credit under Title 36, section 5219-S.

An employer may provide the notice required under this subsection to all employees or only to employees with wages that are less than or equal to the maximum income eligibility amount published under subsection 1.

An employee may not pursue a private cause of action against an employer based on the employer's failure to provide the notice required under this section.

**Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

**COMMITTEE AMENDMENT**





# 128th MAINE LEGISLATURE

LD 1088

LR 976(02)

## An Act To Require That Employees Be Informed of Potential Eligibility for the Earned Income Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-125)  
 Committee: Labor, Commerce, Research and Economic Development  
 Fiscal Note Required: Yes

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### Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
<b>Net Cost (Savings)</b>				
General Fund	\$30,300	\$30,300	\$30,300	\$30,300
<b>Appropriations/Allocations</b>				
General Fund	\$30,300	\$30,300	\$30,300	\$30,300

#### Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$30,300 per year beginning in fiscal year 2017-18 to the Regulation and Enforcement program within the Department of Labor for the cost of printing and mailing notices to employers that provide information to employees on the federal and state earned income tax credits.