

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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.

**LABOR, DEPARTMENT OF**

**Regulation and Enforcement 0159**

Initiative: Provides ongoing funds for the cost of printing and mailing notices to employers that inform employees of possible eligibility for federal and state earned income credits.

<b>GENERAL FUND</b>	<b>2017-18</b>	<b>2018-19</b>
All Other	\$30,300	\$30,300
<b>GENERAL FUND TOTAL</b>	\$30,300	\$30,300

## **SUMMARY**

This amendment, which is the majority report of the committee, replaces the bill with a requirement that the Department of Labor, Bureau of Labor Standards publish the maximum income eligibility amount for the earned income tax credit under the Maine Revised Statutes, Title 36, section 5219-S for the most current calendar year and provide employers a notice regarding the state and federal earned income tax credit. An employer, in turn, must provide this notice to all employees who may be eligible for the earned income tax credit.

The amendment also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
**(See attached)**