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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 207 Session of  
2009

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INTRODUCED BY FONTANA, STOUT, HUGHES, BOSCOLA, MUSTO, O'PAKE,  
RAFFERTY, TARTAGLIONE, COSTA, LEACH, WILLIAMS, MELLOW,  
WONDERLING, EARLL, PIPPY AND FERLO, FEBRUARY 19, 2009

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REFERRED TO FINANCE, FEBRUARY 19, 2009

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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  
4 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  
16 notification of an employee's potential eligibility for the  
17 EITC through hand delivery or inclusion of the notification  
18 in the employee's annual wage summary, including a Form W-2  
19 or a Form 1099.

20 Section 4. Department.

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

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

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

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

30 Section 20. Effective date.

1        This act shall take effect in 180 days.