

1 AN ACT

2 relating to the provision of information regarding employee
3 eligibility for the federal earned income tax credit.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Title 3, Labor Code, is amended by adding Chapter
6 104 to read as follows:

7 CHAPTER 104. INFORMATION REGARDING EARNED INCOME TAX CREDIT

8 Sec. 104.001. DEFINITIONS. In this chapter:

9 (1) "Employee" means an individual who is employed by
10 an employer for compensation.

11 (2) "Employer" means a person who employs one or more
12 employees.

13 Sec. 104.002. REQUIRED INFORMATION. (a) Not later than
14 March 1 of each year, each employer shall provide to the employer's
15 employees information regarding general eligibility requirements
16 for the federal earned income tax credit.

17 (b) An employer may not satisfy the requirements of
18 Subsection (a) solely by posting information in the place of
19 employment. The employer shall provide the required information to
20 the employee:

21 (1) in person;

22 (2) electronically at the employee's last known e-mail
23 address;

24 (3) through a flyer included, in writing or

1 electronically, as a payroll staffer; or

2 (4) by mailing the information to the employee at the
3 employee's last known address by United States first class mail.

4 Sec. 104.003. PROVISION OF ADDITIONAL INFORMATION TO
5 EMPLOYEES. In addition to the information required by Section
6 104.002, an employer may provide to the employer's employees:

7 (1) Internal Revenue Service publications relating to
8 the federal earned income tax credit or information prepared by the
9 comptroller under Section 403.025, Government Code, relating to
10 that credit; or

11 (2) federal income tax forms necessary to claim the
12 federal earned income tax credit.

13 Sec. 104.004. COMMISSION DUTIES; RULES. (a) The
14 commission periodically shall notify employers regarding the
15 requirement adopted under Section 104.002. The commission shall
16 provide the notice as part of any other periodic notice sent to
17 employers and shall also post the notice on the commission's
18 Internet website.

19 (b) If the commission adopts rules under Section 301.067
20 regarding employer requirements under this chapter, each employer
21 shall provide the information required by Section 104.002 in the
22 manner prescribed by those rules.

23 SECTION 2. Section 301.067, Labor Code, is amended by
24 adding Subsection (d) to read as follows:

25 (d) The commission may adopt rules as necessary to implement
26 this section, including rules regarding the information that
27 employers must provide under Chapter 104 regarding employee

1 eligibility for the federal earned income tax credit.

2 SECTION 3. Section 403.025, Government Code, is amended by
3 adding Subsection (d) to read as follows:

4 (d) The comptroller shall produce and make available to
5 employers, by a written notice and a posting on the comptroller's
6 Internet website, a form that includes information:

7 (1) regarding the federal earned income tax credit for
8 distribution under Chapter 104, Labor Code; and

9 (2) explaining the availability of and contact
10 information for local volunteer income tax assistance programs.

11 SECTION 4. This Act takes effect September 1, 2009.

President of the Senate

Speaker of the House

I certify that H.B. No. 2360 was passed by the House on May 8, 2009, by the following vote: Yeas 85, Nays 52, 1 present, not voting; and that the House concurred in Senate amendments to H.B. No. 2360 on May 29, 2009, by the following vote: Yeas 114, Nays 25, 3 present, not voting.

Chief Clerk of the House

I certify that H.B. No. 2360 was passed by the Senate, with amendments, on May 27, 2009, by the following vote: Yeas 30, Nays 1.

Secretary of the Senate

APPROVED: _____

Date

Governor