

HOUSE BILL 234

K2, Q3

2lr0352
CF 2lr0354

By: **Delegate Palakovich Carr**

Introduced and read first time: January 13, 2022

Assigned to: Economic Matters

A BILL ENTITLED

1 AN ACT concerning

2 **Unemployment Insurance – Notice of Earned Income Tax Credits for**
3 **Unemployment Insurance Claimants**

4 FOR the purpose of requiring the Maryland Department of Labor to include on a certain
5 tax form issued to a claimant for unemployment insurance benefits a statement in
6 English and Spanish regarding the availability of federal and State earned income
7 tax credits; and generally relating to unemployment insurance and income tax
8 credits.

9 BY adding to

10 Article – Labor and Employment

11 Section 8–810.1

12 Annotated Code of Maryland

13 (2016 Replacement Volume and 2021 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

15 That the Laws of Maryland read as follows:

16 **Article – Labor and Employment**

17 **8–810.1.**

18 **FOR EACH IRS FORM 1099–G ISSUED TO A CLAIMANT, THE DEPARTMENT**
19 **SHALL INCLUDE ON THE FORM A STATEMENT IN ENGLISH AND SPANISH THAT**
20 **PROVIDES NOTICE OF THE AVAILABILITY OF:**

21 **(1) THE FEDERAL EARNED INCOME TAX CREDIT UNDER § 32 OF THE**
22 **INTERNAL REVENUE CODE; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) THE STATE EARNED INCOME TAX CREDIT UNDER § 10-704 OF THE**
2 **TAX – GENERAL ARTICLE.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That the Department of Labor shall
4 consult with an entity that has experience providing free tax preparation services through
5 the IRS Volunteer Income Tax Assistance grant program for the purpose of developing the
6 statement required under § 8-810.1 of the Labor and Employment Article, as enacted by
7 Section 1 of this Act.

8 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
9 1, 2022.