

# SENATE BILL 663

Q3

5lr1893  
CF HB 603

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By: **The President (By Request – Office of the Comptroller)**

Introduced and read first time: January 25, 2025

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: February 21, 2025

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Earned Income Tax Credit – Notice of Eligibility – Alteration**

3 FOR the purpose of altering the method by which the Comptroller must provide a certain  
4 notice to all employers in the State concerning the earned income tax credit; and  
5 generally relating to the State earned income tax credit.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 10–913  
9 Annotated Code of Maryland  
10 (2022 Replacement Volume and 2024 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 10–913.

15 (a) (1) On or before January 1 of each calendar year, the Comptroller shall  
16 publish the maximum income eligibility for the earned income tax credit under § 10–704 of  
17 this title for the calendar year.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1           (2)     The Comptroller shall prepare a notice that meets the requirements of  
 2 subsection (b) of this section and [mail] **PROVIDE** the notice, **BY MAIL OR ELECTRONIC**  
 3 **MEANS**, to all employers in the State.

4           (b)     (1)     On or before December 31 of each calendar year, an employer shall  
 5 provide electronic or written notice to an employee who may be eligible for the earned  
 6 income tax credit under § 10–704 of this title that:

7                     (i)     the employee may be eligible for the federal earned income tax  
 8 credit under § 32 of the Internal Revenue Code; and

9                     (ii)    the employee may be eligible for the earned income tax credit  
 10 under § 10–704 of this title.

11           (2)     An employer may provide the notice required under this subsection to:

12                     (i)     all employees; or

13                     (ii)    employees with wages that are less than or equal to the  
 14 maximum income eligibility published under subsection (a) of this section.

15           (c)     An employee may not pursue a private cause of action against an employer for  
 16 the employer's failure to provide the notice required under subsection (b) of this section.

17           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
 18 1, 2025.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.