

AN ACT

relating to providing information to certain persons about the availability of volunteer income tax assistance programs and the federal earned income tax credit.

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

SECTION 1. Subchapter B, Chapter 231, Family Code, is amended by adding Section 231.122 to read as follows:

Sec. 231.122. COOPERATION WITH VOLUNTEER INCOME TAX ASSISTANCE PROGRAMS. (a) In order to maximize the amount of any tax refund to which an obligor may be entitled and which may be applied to child support and medical support obligations, the Title IV-D agency shall cooperate with volunteer income tax assistance programs in the state in informing obligors of the availability of the programs.

(b) The Title IV-D agency shall publicize the services of the volunteer income tax assistance programs by distributing printed materials regarding the programs and by placing information regarding the programs on the agency's Internet website.

(c) The Title IV-D agency is not responsible for producing or paying the costs of producing the printed materials distributed in accordance with Subsection (b).

SECTION 2. Subchapter B, Chapter 531, Government Code, is amended by adding Section 531.087 to read as follows:

Sec. 531.087. DISTRIBUTION OF EARNED INCOME TAX CREDIT

1 INFORMATION. (a) The commission shall ensure that educational  
2 materials relating to the federal earned income tax credit are  
3 provided in accordance with this section to each person receiving  
4 assistance or benefits under:

5 (1) the child health plan program;

6 (2) the financial assistance program under Chapter 31,  
7 Human Resources Code;

8 (3) the medical assistance program under Chapter 32,  
9 Human Resources Code;

10 (4) the food stamp program under Chapter 33, Human  
11 Resources Code; or

12 (5) another appropriate health and human services  
13 program.

14 (b) In accordance with Section 531.0317, the commission  
15 shall, by mail or through the Internet, provide a person described  
16 by Subsection (a) with access to:

17 (1) Internal Revenue Service publications relating to  
18 the federal earned income tax credit or information prepared by the  
19 comptroller under Section 403.025 relating to that credit;

20 (2) federal income tax forms necessary to claim the  
21 federal earned income tax credit; and

22 (3) where feasible, the location of at least one  
23 program in close geographic proximity to the person that provides  
24 free federal income tax preparation services to low-income and  
25 other eligible persons.

26 (c) In January of each year, the commission or a  
27 representative of the commission shall mail to each person

1 described by Subsection (a) information about the federal earned  
2 income tax credit that provides the person with referrals to the  
3 resources described by Subsection (b).

4 SECTION 3. This Act takes effect September 1, 2005.

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President of the Senate

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Speaker of the House

I certify that H.B. No. 401 was passed by the House on May 11, 2005, by a non-record vote; and that the House concurred in Senate amendments to H.B. No. 401 on May 27, 2005, by a non-record vote.

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Chief Clerk of the House

I certify that H.B. No. 401 was passed by the Senate, with amendments, on May 25, 2005, by the following vote: Yeas 31, Nays 0.

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Secretary of the Senate

APPROVED: \_\_\_\_\_

Date

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Governor