H.B. No. 2360

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

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
SECTION 1. Title 3, Labor Code, is amended by adding Chapter 104 to read as follows:

CHAPTER 104. INFORMATION REGARDING EARNED INCOME TAX CREDIT

Sec. 104.001. DEFINITIONS. In this chapter:
(1) "Employee" means an individual who is employed by an employer for compensation.
(2) "Employer" means a person who employs one or more employees.

Sec. 104.002. REQUIRED INFORMATION. (a) Not later than March 1 of each year, each employer shall provide to the employer's employees information regarding general eligibility requirements for the federal earned income tax credit.
(b) An employer may not satisfy the requirements of Subsection (a) solely by posting information in the place of employment. The employer shall provide the required information to the employee:
(1) in person;
(2) electronically at the employee's last known e-mail address;
(3) through a flyer included, in writing or
electronically, as a payroll stuffer; or

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

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

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

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

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

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

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

(d) The commission may adopt rules as necessary to implement this section, including rules regarding the information that employers must provide under Chapter 104 regarding employee
eligibility for the federal earned income tax credit.

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

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

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

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

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

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.