S T A T E  O F  N E W  Y O R K

1488

2015-2016 Regular Sessions

I N  A S S E M B L Y

January 12, 2015

Introduced by M. of A. WRIGHT -- read once and referred to the Committee on Labor

AN ACT to amend the labor law, in relation to requiring employers to notify certain employees of their eligibility for the earned income tax credit

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The labor law is amended by adding a new section 202-m to read as follows:

S 202-M. NOTICE OF EARNED INCOME TAX CREDIT ELIGIBILITY. THE COMMISSIONER, IN CONSULTATION WITH THE COMMISSIONER OF TAXATION AND FINANCE, SHALL PROMULGATE RULES AND REGULATIONS REQUIRING EMPLOYERS TO ANNUALLY PROVIDE NOTICE, IN SUCH FORM AS THE COMMISSIONER SHALL DETERMINE, TO EMPLOYEES, BASED ON THEIR INCOME, WHO MAY BE ELIGIBLE FOR THE FEDERAL AND/OR STATE EARNED INCOME TAX CREDITS ON THEIR FEDERAL AND/OR STATE PERSONAL INCOME TAX RETURNS.

S 2. This act shall take effect immediately.

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets [ ] is old law to be omitted.

LBD04793-01-5