

VIRGINIA ACTS OF ASSEMBLY -- 2008 SESSION

CHAPTER 86

An Act to amend the Code of Virginia by adding in Chapter 5 of Title 63.2 a section numbered 63.2-527, relating to notice to recipients; earned income tax credit.

[S 15]

Approved March 2, 2008

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Chapter 5 of Title 63.2 a section numbered 63.2-527 as follows:

§ 63.2-527. Notice of earned income tax credit.

The Department shall provide notice regarding the availability of the federal earned income tax credit authorized in § 32 of the Internal Revenue Code and the state earned income tax credit authorized in subdivision B 2 of § 58.1-339.8 to all recipients of Temporary Assistance for Needy Families pursuant to Chapter 6 (§ 63.2-600 et seq.), food stamps pursuant to § 63.2-801, or medical assistance pursuant to § 32.1-325 who had earned income in the prior tax year based on information available through the Virginia Employment Commission and, according to information made available by the Virginia Department of Taxation, either did not file federal or state income taxes or filed taxes and did not claim the federal or state earned income tax credit. Notice shall be mailed to recipients annually and shall include information on the qualifying income levels, the amount of credit available, the process for applying for the credit, and the availability of assistance in applying for the credit.