

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Chapter 5 of Title 63.2 a section numbered*
3 *63.2-527, relating to notice to recipients; earned income tax credit.*

4
5 Approved

[S 15]

6 **Be it enacted by the General Assembly of Virginia:**
7 **1. That the Code of Virginia is amended by adding in Chapter 5 of Title 63.2 a section numbered**
8 **63.2-527 as follows:**

9 *§ 63.2-527. Notice of earned income tax credit.*

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

ENROLLED

SB15ER