

2008 SESSION

INTRODUCED

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SENATE BILL NO. 14

Offered January 9, 2008

Prefiled December 12, 2007

A *BILL to amend the Code of Virginia by adding in Article 1 of Chapter 3 of Title 40.1 a section numbered 40.1-28.7:3, relating to employer notice to employee; earned income tax credit.*

Patrons—Edwards; Delegate: Eisenberg

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Article 1 of Chapter 3 of Title 40.1 a section numbered 40.1-28.7:3 as follows:

§ 40.1-28.7:3. *Earned income tax credit; employer notice to employee.*

Every employer shall notify all new employees both orally and in writing that they may be eligible for federal and state earned income tax credits and may either apply for the credit on their tax returns or receive the credit in advance payments during the year. Every employer shall post in the same location where other employee notices required by state or federal law are posted any notice provided by the Virginia Department of Social Services that informs employees that they may be eligible for federal and state earned income tax credits and may apply for the credit on their tax returns or receive the credit in advance payments during the year. Failure to comply with this section shall result in a fine of not less than \$100 and not more than \$250.

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