

**217.36 Distribution of earned income tax credit information.**

1. The department shall ensure that educational materials relating to the federal and state earned income tax credits are provided in accordance with [this section](#) to each household receiving assistance or benefits under:

- a. The Hawki program under [chapter 514I](#).
- b. The family investment program under [chapter 239B](#).
- c. The medical assistance program under [chapter 249A](#).
- d. The food programs defined in [section 234.1](#) which are administered by the department.
- e. Any other appropriate programs administered by, or under the oversight of, the department.

2. The department shall, by mail or through the internet, provide a household described in [subsection 1](#) with access to:

- a. Internal revenue service publications relating to the federal earned income tax credit.
- b. Department of revenue publications relating to the state earned income tax credit.
- c. Information prepared by tax preparers who provide volunteer or free federal or state income tax preparation services to low-income and other eligible persons and who are located in close geographic proximity to the person.

3. In January of each year, the department or a representative of the department shall mail to each household described in [subsection 1](#) information about the federal and state earned income tax credit that provides the household with referrals to the resources described in [subsection 2](#).

4. The mailings required by the department under [this section](#) do not have to be made as a separate mailing but may be included in existing mailings being made to the appropriate households.

[2008 Acts, ch 1157, §1](#); [2023 Acts, ch 19, §342](#)

Section amended