



SPONSOR: Sen. Townsend & Sen. McDowell & Rep. Baumbach &  
Rep. Lynn  
Reps. Bentz, Kowalko, Osienki

DELAWARE STATE SENATE  
149th GENERAL ASSEMBLY

SENATE BILL NO. 28

AN ACT TO AMEND TITLE 15 OF THE DELAWARE CODE RELATING TO TAX RETURNS OF THE PRESIDENT  
AND VICE PRESIDENT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1           Section 1. Amend Title 15, Chapter 43 of the Delaware Code by making deletions as shown by strike through and  
2     insertions as shown by underline as follows:

3           § 4311. Disclosure of Tax Returns by Candidates for President and Vice President.

4           (a) Not later than 50 days before a general election, a candidate of a major party, as that term is defined in  
5     Section 9002(6) of the Internal Revenue Code of 1986, for the office of President or Vice President shall:

6                     (1) File with the Commissioner of Elections a copy of the Federal income tax returns, as that  
7     term is defined in Section 6103(b)(1) of the Internal Revenue Code of 1986, of such candidate for at least the 5 most recent  
8     taxable years for which such a return has been filed with the Internal Revenue Service; and

9                     (2) Provide written consent to the Commissioner of Elections, in such form as shall be  
10    prescribed by the Commissioner of Elections, for the public disclosure of such returns pursuant to subsection (b) of this  
11    section.

12                    (b) Income tax returns filed with the Commissioner of Elections by a candidate for the office of President  
13    or Vice President pursuant to subsection (a) of this section shall be made publically available on the website of the  
14    Department of Elections no later than 7 days after such income tax returns have been filed, subject to such redaction as may  
15    be warranted pursuant to subsection (c) of this section.

16                    (c) Prior to making any income tax forms filed pursuant to subsection (a) of this section public, the  
17    Commissioner of Elections shall redact such information as the Commissioner, in consultation with the Director of the  
18    Division of Revenue or his or her designee, deems appropriate.

19                    (d) If a candidate for the office of President or Vice President has not timely filed with the Commissioner  
20    of Elections the income tax returns and written consent required by subsection (a) of this section, the name of such  
21    candidate shall not be printed upon the official ballot for the general election.

## SYNOPSIS

This legislation promotes transparency and integrity at the highest levels of our democracy, by requiring that all candidates for President and Vice President of the United States file copies of their federal tax returns with the Delaware Department of Elections as a prerequisite for appearing on the ballot in the general election in Delaware.

Author: Senator Townsend