



SPONSOR: Rep. Spiegelman & Sen. Lavelle  
Reps. Hudson, D. Short, Wilson

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE BILL NO. 194

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO SCHOOL PROPERTY TAX CREDITS.

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

1           Section 1. Amend § 1917, Title 14 of the Delaware Code by making deletions as shown by strikethrough and  
2     insertions as shown by underline as follows:

3           § 1917. Collection and deposit of school taxes.

4           (c)(1) If authorized by majority vote of the whole school board of the local school district pursuant to § 6102(q) of  
5     Title 29, there shall be allowed a credit against taxation imposed pursuant to this chapter on the valuation of any qualified  
6     property. For purposes of this subsection, "qualified property" shall mean property owned and occupied as a dwelling by  
7     and as the principal residence of a qualified person. A "qualified person" is a person who, as of June 30 immediately prior  
8     to the beginning of the county fiscal year, is of the age of 65 or more, but shall not include any person born after June 30,  
9     1967. For claimants establishing legal domicile in this State after December 31, 2012, only claimants who, as of June 30  
10    immediately prior to the beginning of the county fiscal year, have been legally domiciled within the State for a period of at  
11    least 3 consecutive years are eligible to receive a credit. Mere seasonal or temporary residence within the State, of whatever  
12    duration, shall not constitute domicile within the State for the purposes of this section. Absence from this State for a period  
13    of 12 months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing legal  
14    domicile within the State shall be upon the claimant. The maximum such credit authorized by vote of local school boards  
15    shall be the lesser of:

SYNOPSIS

This bill phases out the school property tax credit for residents age 65 or older, by eliminating eligibility for those born after 1967 (currently age 50). The fifteen year provision allows time for residents to adjust their long range financial plans. This bill does not affect anyone currently eligible for the credit.