



SPONSOR: Rep. K. Williams & Rep. Bennett & Rep. Longhurst &
Sen. Walsh
Reps. Baumbach, Q. Johnson, Keeley, Mulrooney,
Osienski, Paradee; Sens. Ennis, Townsend

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 252

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATED TO PROCEDURE, ADMINISTRATION
AND ENFORCEMENT OF LIABILITY FOR TAXES.

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

1 Section 1. Amend § 554, Title 30 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 554. Obtaining court judgment by filing certificate.

4 (a) If any amount of tax, interest, penalties, additional amounts or additions to the tax payable under this title or
5 Title 4 has been assessed and was not paid when due, the Director may file in the office of the Prothonotary of ~~the~~ any
6 county ~~in which the taxpayer resides or owns real or personal property~~ a certificate by paper or electronic transaction
7 specifying the amount of such tax, interest, penalties, additional amounts and additions to the tax due, the name and last
8 known address of the taxpayer liable for such amount and the fact that the Director has complied with all of the provisions
9 of this title or predecessor provisions in the assessment of such amount. From the time of such filing, the amount set forth
10 in the certificate shall thereupon be and constitute a judgment of record in such court with like force and effect as any other
11 judgment of the court, except that the renewal provisions of § 4711 of Title 10 shall not be applicable, and a judgment
12 obtained under this subsection shall automatically continue for a period of 20 years from the date of its entry. The
13 Prothonotary in each county shall enter all such certificates in the regular judgment docket and index them as soon as they
14 are filed regardless of the county of the taxpayer's residence.

15 (b) No property, legal or equitable, wages, salaries, deposits or moneys in banks (notwithstanding the provisions of
16 § 3502 of Title 10), savings institutions or loan associations, or other property or income of any taxpayer shall be exempt
17 from execution or attachment process issued upon, or from collection of, any judgment obtained under subsection (a) of this
18 section. This section shall not apply to liens created under § 1345 of this title [repealed].

19 (c) Any judgment obtained under subsection (a) of this section on or after January 1, 1992, shall automatically
20 continue for a period of 20 years from the date of its entry. Any judgment obtained under predecessor provisions of this
21 section by virtue of a certificate filed prior to January 1, 1992, for tax, interest, penalties, additional amounts or additions to

the tax shall continue for a period of 20 years from the original date of its entry even though, when such certificate was filed, such predecessor provision may have provided for a period of continuation of less than 20 years.

(d) Notwithstanding any contrary provision of § 4711 of Title 10, within the term of 20 years contemplated by subsection (a), the Director may renew the lien of such judgment for an additional term of 20 years by filing in the office of the Prothonotary of any county a certificate by paper or electronic transaction specifying the amount of such tax, interest, penalties, additional amounts and additions to the tax due, the name and last known address of the taxpayer liable for such amount and the fact that the Director has complied with all of the provisions of this title in preparing such renewal. The Prothonotary in each county shall enter all such certificates in the regular judgment docket and index them as soon as they are filed regardless of the county of the taxpayer's residence.

Section 2. This Act takes effect on July 1, 2017.

SYNOPSIS

Section 1 of this Act enhances the State's ability to collect delinquent taxes by (a) allowing for renewal of a judgment for unpaid taxes beyond the current 20 year limit for an additional term of 20 years, and (b) allows for recording of a judgment for unpaid taxes in any county of the State. Section 2 makes it clear that this legislation is effective as of July 1, 2017.