



SPONSOR: Rep. Heffernan

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1
TO
HOUSE BILL NO. 255

AMEND House Bill No. 255 on line 30 by inserting between “receive” and “such” the following: “up to 12 weeks of”.

FURTHER AMEND House Bill No. 255 by striking lines 33 and 34 and inserting in lieu thereof the following:
“adoption. Subject to the 12-week maximum, donated leave may be used by the recipient for subsequent absence for a period of 1 year following the birth or adoption for maternal or pediatric medical care requiring hospitalization or extended care at home.”

FURTHER AMEND House Bill No. 255 on line 81 by inserting “up to 12 weeks of” between “receive” and “donated” therein.

FURTHER AMEND House Bill No. 255 by deleting lines 83 through 85 in their entirety and inserting in lieu thereof the following:
“at the end of the 6-month period beginning on the date of such birth or adoption. Subject to the 12-week maximum, donated leave may be used by the recipient for subsequent absence for a period of 1 year following the birth or adoption for maternal or pediatric medical care requiring hospitalization or extended care at home.”

FURTHER AMEND House Bill No. 255 by striking line 109 and inserting in lieu thereof the following:

“Section 3. This Act shall take effect 90 days after publication in the Register of Regulations of a notice from the Office of Management and Budget that it has received a letter ruling or other decision from the IRS stating that the tax treatment of the expansion of the donated leave program contemplated by this Act will receive the same tax treatment as Delaware’s current donated leave program.

Section 4. The Office of Management and Budget is hereby directed to proceed, in cooperation with the Department of Justice, in seeking the opinion referenced in Section 3 of this Act.”

SYNOPSIS

This amendment provides a cap of 12 total weeks of donated leave that any one recipient may draw. It also provides that a qualified recipient may use donated leave to cover subsequent absence for up to one year for maternal or pediatric medical care requiring hospitalization or extended care at home. This amendment also provides that the Act will

not take effect until OMB has sought and received a ruling from the IRS stating that tax treatment of this expansion of the donated leave program will not be different from the existing program.