



SPONSOR: Rep. Hensley & Sen. Pettyjohn

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE BILL NO. 478

AN ACT TO AMEND VOLUME 81, CHAPTER 58, SECTION 97 OF THE LAWS OF DELAWARE RELATING TO THE SENIOR REAL PROPERTY TAX CREDIT.

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

1           Section 1. Amend Volume 81, Chapter 58, Section 97 of the Laws of Delaware by making deletions as shown by  
2    strikethrough and insertions as shown by underline as follows:

3           **Section 97.** Notwithstanding the provisions of 29 Del C. § 6102, for Fiscal Year 2018 and every year thereafter,  
4    the maximum allowable credit shall be the lesser of 50% of the tax remaining after taking account any exemption pursuant  
5    to Title 9 and Title 22, or ~~\$400~~ \$500, until such time as a means test program may be implemented.

SYNOPSIS

This act restores the \$500 senior real property tax credit.