



SPONSOR: Rep. Briggs King & Sen. Pettyjohn  
Reps. Gray, D. Short; Sen. Wilson

HOUSE OF REPRESENTATIVES  
150th GENERAL ASSEMBLY

HOUSE BILL NO. 27

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO ITEMIZED DEDUCTIONS.

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

1           Section 1. Amend § 1109, Title 30 of the Delaware Code by making deletions as shown by strikethrough and  
2     insertions as shown by underline as follows:

3           § 1109. Itemized deductions [For application of this section, see 66 Del. Laws, c. 86, § 8]

4           (a) *General.* — In determining taxable income under this chapter, in lieu of the standard deduction provided by §  
5     1108 of this title, a resident individual may elect to deduct the sum of the itemized deductions claimed on the federal  
6     income tax return as shall be permitted under the laws of the United States as the same are or shall become effective for any  
7     taxable year in determining the federal taxable income, provided, however, the resident individual shall be allowed to  
8     deduct 100% of real property taxes paid not withstanding any federal law limiting the amount of such itemized deduction  
9     claimed on the federal income tax return, or, if the person does not itemize deductions or elects the credit for foreign taxes  
10    paid on the federal return, the person may deduct the sum of the itemized deductions to which the person would have been  
11    entitled had the person itemized the deductions (including the deduction for foreign taxes paid) on the federal return:

SYNOPSIS

This bill allows real property tax itemized deductions to continue in Delaware notwithstanding recently enacted changes to federal income tax laws.