



SPONSOR: Sen. Lockman & Rep. Bentz
Sens. Delcollo, Hansen, Lopez, Walsh; Reps. Bennett,
Dorsey Walker, Spiegelman, Yearick

DELAWARE STATE SENATE
150th GENERAL ASSEMBLY

SENATE BILL NO. 113

AN ACT TO AMEND TITLE 7 OF THE DELAWARE CODE RELATING TO THE HAZARDOUS SUBSTANCE
CLEANUP ACT.

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

1 Section 1. Amend § 9113, Title 7 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 9113. Hazardous Substance Cleanup Fund.

4 (d) No greater than 15 ~~percent~~ % of the average of moneys deposited into the Fund ~~shall over the previous 10~~
5 fiscal years may be used for administering this chapter without approval of the Joint Finance Committee.

6 Section 2. Amend § 9115, Title 7 of the Delaware Code by making deletions as shown by strike through and
7 insertions as shown by underline as follows:

8 § 9114. Tax assessment.

9 (a)(1) With regard to gross receipts received after December 31, 1990, and before July 1, 1993, there shall be
10 added to the tax provided in §§ 2902(c)(3) and 2905(b)(1) of Title 30 an additional tax of .6% on all taxable gross receipts
11 determined under §§ 2902 and 2905 of Title 30 derived from the sale of petroleum or petroleum products.

12 (3) With regard to gross receipts received after December 31, 2018, ~~and before January 1, 2022~~, the rate of
13 additional tax under this subsection is subject to annual adjustment based upon the total of moneys deposited into the
14 Hazardous Substance Cleanup Fund ("Fund") during the lookback period, as that term is defined in § 2122 of Title 30.
15 The Division of Finance shall calculate the annual adjustment under this paragraph (a)(3) in conjunction with the
16 determination of gross receipts tax filing frequencies.

17 Section 3. Section 1 of this Act takes effect on January 1, 2021.

SYNOPSIS

This Act results from the Joint Legislative Oversight and Sunset Committee's review of the Hazardous Substance Cleanup Act Fund ("HSCA Fund"). Section 1 of the Act, which will take effect on January 1, 2021, provides that the Fund's 15% cap on administrative costs expenditures must be based on the average of the moneys deposited into the Fund over a period of the previous 10 fiscal years.

The HSCA Fund tax assessment is due to expire on January 1, 2022. Section 2 of this Act removes the expiration date to ensure continued funding for the Brownfields Development Program and to address environmental liabilities assumed by the State.

Author: Senator Lockman