



SPONSOR: Rep. Carson

HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1
TO
HOUSE BILL NO. 229

- 1 AMEND House Bill No. 229 by deleting Section 2 of the Bill in its entirety and inserting in lieu thereof the
2 following:
3 “Section 2. This Act takes effect for tax years beginning on or after January 1, 2021.”.

SYNOPSIS

This Amendment clarifies that the \$500 nonrefundable tax credit for active members of the Delaware volunteer fire, ambulance, or rescue service company or its auxiliaries will take effect for the tax years beginning on or after January 1, 2021.