

CHAPTER 289  
FORMERLY  
HOUSE BILL NO. 229  
AS AMENDED BY  
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX.

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

Section 1. Amend § 1113, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1113. Credit for active members of volunteer firefighting, ambulance and rescue service companies and their auxiliaries.

A resident individual who is an active member ~~(as defined by the rules and bylaws of the company)~~, as defined by the rules and bylaws of the company, during the tax year of a Delaware volunteer fire, ambulance, or rescue service company or its auxiliary shall be allowed a nonrefundable credit against the tax imposed by Chapter 11 of this title in the amount of ~~\$400~~ \$500. The Secretary may prescribe such rules and regulations as the Secretary deems necessary to carry out the purpose of this statute.

Section 2. This Act takes effect for tax years beginning on or after January 1, 2021.

Approved September 28, 2020