

CHAPTER 236  
FORMERLY  
SENATE BILL NO. 26

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO BUSINESS TAX CREDITS AND DEDUCTIONS.

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

Section 1. Amend Chapter 20C, Title 30 of the Delaware Code by making deletions as shown by strikethrough and insertions as shown by underline as follows:

Chapter 20C. Tax Credit for Automatic External Defibrillators.

§ 20C-100. Declaration of policy.

The purpose of this chapter is to create incentives for businesses with locations in Delaware to purchase and place automatic external defibrillators into service in this State.

§ 20C-101. Tax credit for automatic external defibrillator placed in service.

Any business that places an automatic external defibrillator in service at a business location within the State is entitled to a credit equal to \$100 per unit for a tax year beginning after December 31, 2017.

This credit is a one-time credit for the tax year in which the automatic external defibrillator is placed in service.

Approved May 9, 2018