

CHAPTER 390  
FORMERLY  
SENATE BILL NO. 212

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO THE HISTORIC PRESERVATION TAX CREDIT.

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

Section 1. Amend § 1813, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1813. Preservation and repair of historic structures; tax credits.

(e) With respect to the tax credits awarded under paragraph (a)(2) of this section, no single certified rehabilitation of ~~owner-occupied~~ owner-occupied historic property may receive a tax credit in excess of ~~\$20,000~~ \$30,000. Owner-occupied historic properties may be eligible for multiple certified rehabilitations representing separate phases of rehabilitation of a certified historic property; provided, however, that following an initial credit award, any subsequent credit award shall be made not less than 24 months after any preceding credit award. With respect to tax credits awarded for qualifying expenditures by a resident curator, no single certified rehabilitation may receive a tax credit in excess of \$5,000.

Approved August 29, 2018