

CHAPTER 114  
FORMERLY  
HOUSE BILL NO. 43

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 § 1156A(e), Title 30 of the Delaware Code by making insertions as shown by underlining as follows:

§ 1156A. Employer to report new hires.

(e) For purposes of this section, the following terms shall have the following meanings:

(1) "Business day" means a day on which state offices are open for regular business.

(2) "Employee" means an individual who is an employee within the meaning of Chapter 24 of the Internal Revenue Code of 1986 [26 U.S.C. § 3401 et seq.], and does not include an employee of a federal or state agency performing intelligence or counterintelligence functions, if the head of such agency has determined that reporting pursuant to the federal law with respect to the employee could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.

(3) "Employer" has the meaning given such term in § 3401(d) of the Internal Revenue Code of 1986 [26 U.S.C. § 3401(d)], and includes any entity and any labor organization. The term "labor organization" has the meaning given such term in § 2(5) of the National Labor Relations Act [29 U.S.C. § 152(5)], and includes any entity (also know as a "hiring hall") which is used by the organization and an employer to carry out requirements described in § 8(f)(3) [29 U.S.C. § 158(f)(3)] of such act of an agreement between the organization and the employer.

(4) "Newly hired employee" means an employee who has not previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days.

Approved July 15, 2013