

CHAPTER 38
FORMERLY
HOUSE BILL NO. 44

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

WHEREAS, the National Wild and Scenic Rivers System was created by Congress in 1968 (Public Law 90-542) to preserve certain rivers with outstanding natural, cultural, and recreational values in a free-flowing condition for the enjoyment of present and future generations; and

WHEREAS, through the enactment in 2000 of the "White Clay Creek Wild and Scenic Rivers System Act" (Public Law 106-357), Congress designated the White Clay Creek and its tributaries in Delaware and Pennsylvania – a total of 190 miles - part of the National Wild and Scenic River System, marking the first time an entire watershed had been designated into the system; and

WHEREAS, the White Clay Creek and its watershed, which includes all of Pike Creek, Mill Creek and Middle Run, is the only designated wild and scenic river in the State of Delaware; and

WHEREAS, the White Clay Creek's aesthetic beauty, historic features, wildlife habitat, drinking water supply and critical link to the Delaware Estuary make it one of Delaware's most important natural resources;

WHEREAS, the State is a stakeholder and trustee for this public resource and plays a primary, secondary and advisory role in its preservation, management, and restoration; and

WHEREAS, the State of Delaware agreed by way of a Memorandum of Understanding to support the goals of the White Clay Creek and its Tributaries Management Plan; and

WHEREAS, the General Assembly believes that creating the White Clay Creek Wild and Scenic River Preservation Fund, and allowing taxpayers to voluntarily designate contributions to the Fund, will enhance efforts to preserve the wild and scenic character of the Wild Clay Creek for the benefit of all Delaware residents.

NOW, THEREFORE:

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

Section 1. Amend Subchapter IX, Chapter 11, Title 30 of the Delaware Code by adding a new "§1194" thereto as follows:

"§1194. White Clay Creek Wild and Scenic River Restoration Fund.

(a) There is hereby established a White Clay Creek Wild and Scenic River Restoration Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or for individuals who have an income tax liability to designate an amount to be paid to such Fund, pursuant to subsections (b) and (c) of this section.

(b) An individual who claims an overpayment of taxes on an income tax return may designate a contribution to be deducted from the refund that would otherwise be payable to the individual and paid to the White Clay Creek Wild and Scenic River Restoration Fund. The Division of Revenue shall forward the amounts so designated to the White Clay Watershed Association to be used for resource restoration and management within the White Clay Creek watershed within or affecting the State of Delaware.

(c) An individual or entity having an income tax liability may, in addition to the obligation, include a donation to be paid to the White Clay Creek Wild and Scenic River Preservation Fund. The Division of Revenue shall forward the amounts so designated to the White Clay Watershed Association to be used for resource restoration and management within the White Clay Creek watershed within or affecting the State of Delaware.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution to the White Clay Creek Wild and Scenic River Restoration Fund.

(e) The amount so designated by the individual on the income tax return form or schedule shall be deducted from the tax refund to which such individual is entitled or the amount so designated may be added to the individual's payment of taxes due and shall not be included in the general revenue of the State.

(f) From time to time, as determined by the Delaware State Clearinghouse Committee, the White Clay Watershed Association shall submit a detailed report to the members of the State Clearinghouse Committee detailing revenues, expenditures and program measures for the fiscal period in question. The State Clearinghouse Committee may cause any person employed by or associated with the White Clay Watershed Association to appear before the State Clearinghouse Committee and to answer such questions as the State Clearinghouse Committee may require."

Approved June 07, 2011