

CHAPTER 209
FORMERLY
HOUSE BILL NO. 228
AS AMENDED BY
HOUSE AMENDMENT NOS. 1 & 2

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 Title 30 of the Delaware Code by adding a new section to read as follows:

“§ 1191. The Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation.

(a) To honor and memorialize the lives of Cynthia Waterman and Sidney DeSmyter and all other women who have fought valiantly against the ravages of ovarian cancer, but lost, the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation is hereby established. Individuals who claim an overpayment of taxes may designate an amount to be deposited in the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation, and individuals who have an income tax liability may designate an amount to be paid to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation, 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 that \$1 or more be deducted from the refund that would otherwise be payable to the individual, and, instead, be paid to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation. The Division of Revenue shall forward the designated amounts to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation who, in turn, shall deposit them to the credit of the Delaware Ovarian Cancer Foundation Fund to be used for ovarian cancer research, with emphasis on early detection, education, and awareness.

(c) An individual who has an income tax liability may, in addition to the liability, include a donation of \$1 or more to be paid to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation. The Division of Revenue shall forward the designated amounts to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation who, in turn, shall deposit them to the credit of the Delaware Ovarian Cancer Foundation Fund to be used for ovarian cancer research, with emphasis on early detection, education and awareness.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule where an individual may voluntarily designate a contribution of an amount of \$1 or more to the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation.

(e) An amount designated for the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation on the income tax return form must be deducted from the tax refund to which the individual is entitled, or an amount designated may be added to the individual’s payment of taxes due. In neither case may those amounts be included in the general revenue of the State.

(f) From time to time as determined by the Delaware State Clearinghouse Committee, the custodians of the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation shall submit a detailed report to members of the Committee of revenues, expenditures, and program measures for the fiscal period in question. The report must be descriptive in nature, as well as concise and informative. The Committee may cause any person employed by or associated with the Delaware Ovarian Cancer Foundation Fund at the Delaware Community Foundation to appear before the Committee and answer questions that the Committee may require.”.

Approved September 01,2009