

LAWS OF DELAWARE
VOLUME 83
CHAPTER 2
151ST GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 65

AN ACT TO AMEND TITLES 19, 29 AND 30 OF THE DELAWARE CODE RELATING TO COVID-19 RELATED UNEMPLOYMENT BENEFITS, ASSESSMENTS AND RULEMAKING AUTHORITY.

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

Section 1. Amend § 3326, Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3326 Extended Benefits.

(n) With respect to determining whether the State is in an extended benefit period beginning on November 1, 2020, through December 31, 2021, the State shall disregard the requirement in subsection (a)(1) of this section that no extended benefit period may begin before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to this State.

Section 2. Amend § 3348, Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3348 Average employer assessment rate; average industry assessment rate; average construction industry assessment rate; new employer rate; standard rate of assessment.

(j) Notwithstanding the required computation of the average employer assessment rate, the average industry assessment rate or the average construction industry assessment rate to be established by the Secretary of Labor on or before December 31, 2020 for the next succeeding calendar year pursuant to subsections (a) through (c) of this section, for calendar year 2021, all employers assigned an assessment rate under subsections (d) or (e) of this section shall have the same rate as established by the Secretary of Labor for the calendar year 2020.

Section 3. Amend Title 29, Chapter 85 of the Delaware Code by making deletions as shown by strike through and additions as shown by underline as follows:

Departments of Government

Chapter 85. Department of Labor

§ 8503 Powers, duties and functions of the Secretary.

(7) To establish and to promulgate such rules and regulations governing the operation of the Department as may be deemed necessary by the Secretary and which are not inconsistent with the laws of this State. The Secretary is authorized to develop emergency rules amending the Delaware Unemployment Insurance Code which enhance the flexibility of the unemployment insurance program in response to COVID-19 and alleviate some of the burden of temporary layoffs, isolation and quarantine by ensuring unemployment benefits are available to individuals whose employment has been impacted directly by COVID-19.

Section 4. Amend § 1106(b), Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1106 Modifications.

(b) *Subtractions.* – There shall be subtracted from federal adjusted gross income:

(10) The amount of any unemployment benefits received in calendar year 2020, to the extent included in federal adjusted gross income.

Section 5. Section 3 of this Act expires on March 31, 2022.

Approved February 8, 2021