

LAWS OF DELAWARE
VOLUME 83
CHAPTER 109
151st GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 228

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO CHARITABLE DONATIONS TO THE DELAWARE COMBINED CAMPAIGN FOR JUSTICE THROUGH THE PERSONAL INCOME TAX RETURN.

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

Section 1. Amend Chapter 11 of Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1186. ~~Delaware Children's Trust Fund [Repealed]~~ Delaware Combined Campaign for Justice Fund.

(a) There is hereby established a Delaware Combined Campaign for Justice Fund for individuals who claim an overpayment of taxes to designate a portion of the overpayment to be paid to the Fund, or individuals who have an income tax liability to designate an amount to be paid to the Fund, according 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 \$1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Delaware Combined Campaign for Justice Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of \$1.00 or more to be paid to the Delaware Combined Campaign for Justice Fund.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule by which an individual may voluntarily designate a contribution of an amount of \$1.00 or more to the Delaware Combined Campaign for Justice Fund.

(e) The Division of Revenue shall determine the total amount designated under to this section and shall transfer the amount designated to the Delaware Combined Campaign for Justice to advance its efforts to fund civil legal services for disadvantaged Delawareans.

(f) On a schedule to be determined by the Delaware State Clearinghouse Committee, the Delaware Combined Campaign for Justice 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, but concise and informative. The Committee may require any person employed by or associated with the Delaware Combined Campaign for Justice to appear before the Committee and to answer questions as the Committee may raise.

Approved July 30, 2021