

LAWS OF DELAWARE
VOLUME 83
CHAPTER 319
151st GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 322

AN ACT TO AMEND TITLE 18 OF THE DELAWARE CODE RELATING TO PROCESSING OF REFUNDS OF OVERPAYMENTS.

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

Section 1. Amend § 711, Title 18 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 711. Refund of overpayments.

(a) Any person from whom fees, charges or taxes imposed by this title have been erroneously collected may apply to the Commissioner for refund at any time within 1 year from the date such fees, charges or taxes were originally required to be paid or within 30 days from the date of payment of any additional tax, charge or fee.

(b) If the amount of taxes, charges or fees found due are less than the amount paid, either by examination of the return by the Commissioner or by allowance of a claim for overpayment filed by the payer with the Commissioner, the State Treasurer shall refund the excess out of the General Fund of this State upon certification and approval by the Commissioner. ~~Commissioner and approval by the Director of the Office of Management and Budget.~~

(c) No such refund shall be made unless the amount to be so refunded is \$10 or more.

Approved June 14, 2022