

LAWS OF DELAWARE
VOLUME 84
CHAPTER 280
152nd GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 24
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO CHARITABLE DONATIONS AND INCOME TAX RETURNS.

WHEREAS, the guiding mission of the SL24: UnLocke the Light Foundation (“the Foundation”) is to educate, assist, and support youth experiencing mental health crises; and

WHEREAS, the Foundation works tirelessly to: (1) educate the community to end the stigma, myths, and barriers surrounding mental health and to encourage productive conversations regarding mental health and wellness; (2) provide uninsured and underinsured young people the means to get the critical and ongoing health services they need through the SL24 Mental Health Scholarship program; and (3) provide access to trained Peer24 Team Members, Support Groups, and safe spaces like Sean’s House and Sean’s Rooms; and

WHEREAS, the Foundation currently operates three peer support facilities including Sean’s House in Newark, Sean’s Room at St. Mark’s High School, and Sean’s Room at The Warehouse; and

WHEREAS, the Foundation is currently in the process of opening additional peer support facilities; and

WHEREAS, the Foundation has been providing informational and training support to personnel at the Dover Air Force Base; and

WHEREAS, the Foundation has served more than 100 young people experiencing an active mental health crisis; and

WHEREAS, more than 24,500 guests have visited Sean’s House and Sean’s Rooms; and

WHEREAS, the Foundation has trained more than 130 peer support specialists; and

WHEREAS, the Foundation has facilitated more than 4,000 peer support sessions; and

WHEREAS, the Foundation provided scholarships to 22 uninsured or underinsured young people to receive critical mental health services; and

WHEREAS, the Foundation has educated more than 58,000 people on mental health through visits to schools, churches, businesses, and community groups; and

WHEREAS, the Foundation intends to expand their services to other schools and community-based organizations throughout all three counties in the State of Delaware.

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 making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1184. SL24: UnLocke the Light Foundation.

(a) There is hereby established an SL24: UnLocke the Light Foundation Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that 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 that \$1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to SL24: UnLocke the Light Foundation 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 SL24: UnLocke the Light Foundation Fund.

(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 of an amount of \$1.00 or more to the SL24: UnLocke the Light Foundation Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the SL24: UnLocke the Light Foundation.

§ 1191. Delaware Children's Fund. [Repealed.]

~~(a) There is hereby established a Delaware Children's Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that 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 that \$1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Delaware Children's Fund. The Division of Revenue shall forward the amounts so designated to the 21st Century Fund for Delaware's Children, Inc. who shall deposit those amounts to the credit of the Delaware Children's 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 Children's Fund. The Division of Revenue shall forward the amounts so designated to the 21st Century Fund for Delaware's Children, Inc.~~

~~(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 of an amount of \$1.00 or more to the Delaware Children's 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 21st Century Fund for Delaware's Children, Inc. shall submit a detailed report to members of the Committee of revenues, expenditures and program measures for the fiscal period in question. Such report shall also be sufficiently descriptive in nature so as to be concise and informative. The Committee may cause any person employed by or associated with the 21st Century Fund for Delaware's Children, Inc. to appear before the Committee and to answer such questions as the Committee may require.~~

Approved June 27, 2024