

LAWS OF DELAWARE
VOLUME 85
CHAPTER 7
153rd GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 7

AN ACT TO AMEND TITLE 18 OF THE DELAWARE CODE RELATING TO TAXES.

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

Section 1. Amend § 702, Title 18 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 702. General premium tax; underwriting profits tax.

(d) The taxes imposed under this section and §§ 703, 704, ~~707, 1917 and 6914~~ and 707 of this title shall be payable as follows:

Fifty percent of the estimated tax liability for the current year shall be paid on April 15 of the current year, and the balance of the estimated tax shall be paid in installments as follows: 20% on June 15 of the current taxable year; 20% on September 15 of the current taxable year; 10% on December 15 of the current taxable year; and the remaining balance to be paid on March 1 of the following year.

Approved April 14, 2025