



SPONSOR: Sen. Poore & Sen. Walsh & Rep. Longhurst &  
Rep. K. Williams  
Sens. Gay, Lockman, Mantzavinos, S. McBride,  
Sturgeon, Townsend; Reps. Lynn, Morrison

DELAWARE STATE SENATE  
152nd GENERAL ASSEMBLY

SENATE BILL NO. 72

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX.

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

1 Section 1. Amend Title 30 of the Delaware Code by adding a new Chapter 20F and by making deletions as shown  
2 by strike through and insertions as shown by underline as follows:

3 Chapter 20F. Tax Credit for Active Members of a Labor Organization

4 § 20F-101. Definitions.

5 For purposes of this chapter, "labor organization" means the same as defined in § 710 of Title 19

6 § 20F-102. Tax credit for active members of a labor organization.

7 A resident individual who is an active member of a labor organization during the tax year is allowed as a  
8 nonrefundable credit against the tax imposed by Chapter 11 of this title an amount equal to the annual cost to the resident  
9 individual to maintain membership in the labor organization, not to exceed \$500.

10 § 20F-103. Rules and Regulations.

11 The Secretary may prescribe such rules and regulations as the Secretary deems necessary to carry out the purpose  
12 of this chapter.

13 Section 2. This Act takes effect for tax years beginning on January 1, 2024.

SYNOPSIS

The purpose of this chapter is to allow residents of Delaware who are active members of a labor organization to claim a tax credit equal to the annual cost of maintaining their membership in the labor organization, not to exceed \$500.

Author: Senator Poore