



SPONSOR: Rep. Collins & Rep. Vanderwende & Sen. Hocker
Reps. Briggs King, Gray, Postles, Ramone, Shupe,
Michael Smith, Yearick; Sens. Bonini, Pettyjohn, Wilson

HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE BILL NO. 393

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE ESTABLISHING A \$280 TAX CREDIT FOR
DELAWARE RESIDENTS WITH DELAWARE TAXABLE INCOME THAT DOES NOT EXCEED \$35,000 FOR THE
2022 TAX YEAR.

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

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

3 § 1118. Low Income Tax Credit

4 A resident individual shall be entitled to a non-refundable credit against that individual's tax otherwise due under
5 this chapter in the amount of \$280, provided that individual's Delaware taxable income does not exceed \$35,000 per year.

6 Section 2. This Act shall be effective for tax years beginning after December 31, 2021 and shall sunset December
7 31, 2022.

SYNOPSIS

This Act creates a \$280 tax credit for resident individuals with \$35,000 or less of taxable income in 2022. The purpose of this Act is to encourage persons to join the labor force and to treat employed, lower income individuals similarly to how House Bill 285 exempted unemployment benefits from being taxed.