



SPONSOR: Rep. Bush & Sen. Ennis

HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE BILL NO. 491

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO THE DISABLED VETERANS' SCHOOL TAX CREDIT.

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

1 Section 1. Amend § 1917, Title 14 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 1917. Collection and deposit of school taxes.

4 (d) (1) If authorized by majority vote of the whole school board of the local school district pursuant to § 6102(r) of
5 Title 29, there shall be allowed a credit against taxation in the full amount of tax liability imposed pursuant to this chapter
6 on the valuation of any qualified property. For purposes of this subsection, "qualified property" shall mean property owned
7 and occupied as a dwelling by and as the principal residence of a qualified person. A "qualified person" means a veteran
8 who receives from the United States Department of Veterans Affairs or its successor agency 100% disability compensation
9 due to a service-connected, permanent and total disability based on individual unemployability or a 100% disability rating,
10 who is legally domiciled in this State for a period of at least 3 consecutive years. Mere seasonal or temporary residence
11 within the State, of whatever duration, shall not constitute domicile within the State for the purposes of this section.
12 Absence from this State for a period of 12 months shall be prima facie evidence of abandonment of domicile in this State.
13 The burden of establishing that the claimant meets the definition of qualified person shall be upon the claimant. The
14 receiver of taxes and county treasurer shall apply such credit after any change to the current expense tax rate pursuant to §
15 6102 of Title 29.

16 (2) No credit against taxation on the valuation of real property as provided in this subsection shall be allowed
17 except in accordance with a form of written application prescribed by the Secretary of Finance in consultation with the
18 receiver of taxes and county treasurer and provided by the receiver of taxes and county treasurer for use by the
19 claimants under this subsection. Such application shall be filed with and received by the receiver of taxes or county
20 treasurer no later than April 30 immediately prior to the beginning of that tax year.

21 (5) a. The Secretary of Finance may, in consultation with the receiver of taxes and county treasurer,
22 promulgate such rules and regulations and prescribe such forms as the Secretary shall deem necessary to implement
23 this subsection.

24 b. Principal Residence for purpose of this section may be proven by providing a copy of a current utility
25 bill, bank statement, government check, paycheck, or other government document that shows the name and
26 address of the applicant and the signing of an affidavit on a form created by the Secretary that provides such
27 person is not receiving a similar benefit in any other state.

28 c. The Secretary may require that any return or other writing required to be filed with respect to the credit
29 allowed under authority of this subsection be signed by the maker of such return or writing under oath or
30 affirmation, subject to the penalties of perjury.

SYNOPSIS

This Act directs that principal residence for purpose of this section may be proven by providing a copy of a current utility bill, bank statement, government check, paycheck, or other government document that shows the name and address of the applicant and the signing of an affidavit on a form created by the Secretary that provides such person is not receiving a similar benefit in any other state.