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Sen. Lockman & Sen. Hocker & Sen. Pettyjohn &
Rep. Schwartzkopf & Rep. Minor-Brown & Rep. Ramone
& Rep. Yearick
Reps. Baumbach, Briggs King, Collins, Dorsey Walker,
Harris, Heffernan, Hilovsky, Lambert, D. Short,
Michael Smith, Spiegelman; Sens. Hoffner, Lawson,
S. McBride, Richardson, Walsh

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 25

AN ACT TO DECLARE THE 2022 DELAWARE RELIEF REBATES AS QUALIFIED DISASTER PAYMENTS.

1 WHEREAS, in response to COVID-19, a nationwide emergency was declared by Donald J. Trump, President of
2 the United States, on March 13, 2020, pursuant to the federal Robert T. Stafford Disaster Relief and Emergency Assistance
3 Act [42 U.S.C. § 5121 et seq.], and is still in effect; and

4 WHEREAS, a federal major disaster declaration for Delaware was approved on April 5, 2020; and

5 WHEREAS, as a federal declared disaster, the COVID-19 pandemic is considered a qualified disaster for purposes
6 of § 139 of the Internal Revenue Code [26 U.S.C. § 139]; and

7 WHEREAS, under § 139 of the Internal Revenue Code [26 U.S.C. § 139] and for federal individual income tax
8 purposes, an amount received by an individual in connection with the COVID-19 pandemic may qualify as a disaster relief
9 payment that is excluded from the recipient's gross income; and

10 WHEREAS, House Bill No. 360, as amended by House Amendment No. 1, of the 151st Session of the General
11 Assembly was enacted on April 14, 2022, and is known as the "2022 Delaware Relief Rebate Program" or, the "Act"; and

12 WHEREAS, to reimburse or pay for reasonable and necessary personal, family, living, or funeral expenses
13 incurred as a result of the COVID-19 pandemic or, in connection with the COVID-19 pandemic, in order to promote the
14 general welfare, the Act provided for specific and immediate economic relief in the form of a rebate to the residents of the
15 State of Delaware; and

16 WHEREAS, the Legislature desires to declare its intention that the relief rebates issued under 2022 Delaware
17 Relief Rebate Program during the period that the federal major disaster declaration exists for the State of Delaware are to be
18 considered qualified disaster relief payments under the Internal Revenue Code.

19 NOW, THEREFORE:

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

21 Section 1. The General Assembly declares that a relief rebate issued to or for the benefit of an individual under the
22 2022 Delaware Relief Rebate Program during the period that the federal major disaster declaration exists for the State of
23 Delaware is an amount paid to reimburse or pay for reasonable and necessary personal, family, living, or funeral expenses
24 incurred as a result of the COVID-19 pandemic, or is an amount paid in connection with the COVID-19 pandemic in order
25 to promote the general welfare. Accordingly, a relief rebate issued to or for the benefit of an individual under the 2022
26 Delaware Relief Rebate Program during the period that the federal major disaster declaration exists for the State of
27 Delaware is intended to be a qualified disaster relief payment under § 139 of the Internal Revenue Code [26 U.S.C. § 139].

28 Section 2. Limitations.

29 Notwithstanding anything to the contrary set forth in Section 1, the State makes no representations or warranties
30 regarding whether the receipt of a relief rebate issued during the period that the federal major disaster declaration exists for
31 the State should be included in a taxpayer's gross taxable income for federal income tax purposes. Notwithstanding any law
32 of this State to the contrary, no claim or cause of action shall arise, and no judgment, damages, penalties, costs or other
33 money entitlement shall be awarded or assessed against the State, in any civil suit or proceeding at law or in equity, where
34 the act or omission complained of arose out of and in connection with this legislation.

35 Section 3. This legislation is effective on the date of enactment of the legislation codified at 83 Del. Laws, c. 290,
36 formerly House Bill No. 360, as amended by House Amendment No. 1, of the 151st Session of the General Assembly.

SYNOPSIS

This legislation establishes that a relief rebate issued under the 2022 Delaware Relief Rebate Program during the period that the federal major disaster declaration exists for the State of Delaware is intended to be a qualified disaster relief payment under § 139 of the Internal Revenue Code. It further provides that the State makes no representations or warranties to recipients regarding the 2022 Delaware Relief Rebate Program and that civil actions of any nature and claims for any form of economic entitlement including but not limited to damages are prohibited with respect to this legislation. This legislation is effective as of the date on which the 2022 Delaware Relief Rebate Program was enacted.