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Sen. Hansen
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Wilson

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 219

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO TAX CREDITS FOR CREATION OF
EMPLOYMENT AND QUALIFIED INVESTMENT IN BUSINESS FACILITIES.

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

1 Section 1. Amend § 2010, Title 30 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows and by redesignating accordingly:

3 § 2010. Definitions.

4 As used in this subchapter and in subchapters III, V and VIII of this chapter:

5 (3) "Qualified activity" is:

6 d. The administration, management or support operations, including marketing, of any activity described
7 in paragraphs (3)a. through ~~j-k~~ of this section;

8 k. The year-round operation of a building or other permanent structures on the same parcel of land
9 consisting, in the aggregate, of no less than 400,000 square feet of enclosed, climate-controlled space used for
10 growing fruits or vegetables.

11 ~~kl.~~ Any combination of the activities described in paragraphs (3)a. through ~~(3)j-(3)k~~ of this section.

12 Section 2. Amend § 2011, Title 30 of the Delaware Code by making deletions as shown by strike through and
13 insertions as shown by underline as follows:

14 (a) Any taxpayer (other than a public utility as defined in Chapter 1 of Title 26, unless such public utility is a
15 provider of telecommunications services as described in § 2010(3)i. of this title) that:

16 (1) During any consecutive 12-month period has placed in service a qualified facility in which such taxpayer
17 has during such period made a qualified investment in an amount equal to or exceeding \$200,000; except that, in the
18 case of a new or expanded facility placed in service to conduct the qualified activity described in § 2010(3)k. of this
19 title, the qualified investment during such period must be in an amount equal to or exceeding \$40 million;

SYNOPSIS

This Act expands eligibility for the investment and employment credit against corporation income tax available
under 30 Del. C. § 2011 to the operators of climate-controlled fruit or vegetable growing facilities with at least 400,000

square feet of enclosed space. Eligibility for the expanded tax credit is conditioned on a qualified investment of at least \$40 million.