



SPONSOR: Rep. Ramone & Sen. Hocker  
Reps. Collins, Shupe, Michael Smith; Sen. Wilson

HOUSE OF REPRESENTATIVES  
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 233

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 § 1102, Title 30 of the Delaware Code by making deletions as shown by strike through and  
2       insertions as shown by underline as follows:

3           § 1102. Imposition and rate of tax; separate tax on lump-sum distributions.

4                   (14) For taxable years beginning after December 31, 2013, and before January 1, 2025, the amount of tax shall  
5       be determined as follows:

6                   2.2% of taxable income in excess of \$2,000 but not in excess of \$5,000;

7                   3.9% of taxable income in excess of \$5,000 but not in excess of \$10,000;

8                   4.8% of taxable income in excess of \$10,000 but not in excess of \$20,000;

9                   5.2% of taxable income in excess of \$20,000 but not in excess of \$25,000;

10                  5.55% of taxable income in excess of \$25,000 but not in excess of \$60,000; and

11                  6.6% of taxable income in excess of \$60,000.

12                  (15) For taxable years beginning after December 31, 2024, the amount of tax shall be as follows:

13                   2.0% of taxable income in excess of \$2,500, but not in excess of \$10,000;

14                   4% of taxable income in excess of \$10,000, but not in excess of \$25,000;

15                   5.0% of taxable income in excess of \$25,000.

SYNOPSIS

This Act raises the minimum income to be subject to income tax from \$2,000 to \$2,500.

Also, the current 6 income tax brackets are collapsed into 3 brackets, each with a slightly reduced tax rate for most taxpayers.