SPONSOR: Rep. Longhurst & Rep. Baumbach & Rep. Dorsey Walker
& Rep. Heffernan & Sen. Poore
Reps. Bolden, Bush, Hensley, Osienski, Parker Selby,
Michael Smith; Sens. Hoffner, Sokola, Walsh

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 24

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO CHARITABLE DONATIONS AND INCOME TAX RETURNS.

WHEREAS, the guiding mission of the SL24: Unlocke the Light Foundation ("the Foundation") is to educate, assist, and support youth experiencing mental health crises; and

WHEREAS, the Foundation works tirelessly to: (1) educate the community to end the stigma, myths, and barriers surrounding mental health and to encourage productive conversations regarding mental health and wellness; (2) provide uninsured and underinsured young people the means to get the critical and ongoing health services they need through the SL24 Mental Health Scholarship program; and (3) provide access to trained Peer24 Team Members, Support Groups, and safe spaces like Sean's House and Sean's Rooms; and

WHEREAS, the Foundation currently operates three peer support facilities including Sean's House in Newark, Sean's Room at St. Mark's High School, and Sean's Room at The Warehouse; and

WHEREAS, the Foundation is currently in the process of opening additional peer support facilities; and

WHEREAS, the Foundation has been providing informational and training support to personnel at the Dover Air Force Base; and

WHEREAS, the Foundation has served more than 100 young people experiencing an active mental health crisis; and

WHEREAS, more than 24,500 guests have visited Sean's House and Sean's Rooms; and

WHEREAS, the Foundation has trained more than 130 peer support specialists; and

WHEREAS, the Foundation has facilitated more than 4,000 peer support sessions; and

WHEREAS, the Foundation provided scholarships to 22 uninsured or underinsured young people to receive critical mental health services; and

WHEREAS, the Foundation has educated more than 58,000 people on mental health through visits to schools, churches, businesses, and community groups; and

WHEREAS, the Foundation intends to expand their services to other schools and community-based organizations throughout all three counties in the State of Delaware.

NOW, THEREFORE:

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

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

§ 1180. ~~Administration of charitable donations through the personal income tax return.~~ [Repealed.]

~~No more than 21 charitable organizations or funds may be included on the personal income tax return for purposes of donations by taxpayers.~~

§ 1184. SL24: UnLocke the Light Foundation.

(a) There is hereby established an SL24: UnLocke the Light Foundation Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.

(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to SL24: UnLocke the Light Foundation Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to SL24: UnLocke the Light Foundation Fund.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the SL24: UnLocke the Light Foundation Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the SL24: UnLocke the Light Foundation.

SYNOPSIS

This Act creates a new charitable donation option on the Delaware income tax return. It allows taxpayers to direct a donation to the SL24: Unlocke the Light Foundation out of their state tax refund or in addition to the payment of owed tax. The Foundation works to educate the community to end the stigma, myths, and barriers surrounding mental health and to encourage productive conversations regarding mental health and wellness; provide uninsured and underinsured young people the means to get the critical and ongoing health services they need through the SL24 Mental Health Scholarship program; and provide access to trained Peer24 Team Members, Support Groups, and safe spaces like Sean's House and Sean's Rooms;

The Act also removes the statutory limitation on the number of charitable funds that may be included on the income tax return.