SPONSOR: Rep. Longhurst

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1
TO
HOUSE BILL NO. 24

AMEND House Bill No. 24 by deleting lines 28 through 30 in their entirety.

FURTHER AMEND House Bill No. 24 by inserting after line 44 the following:

"§ 1191. ~~Delaware Children's Fund.~~ [Repealed.]

~~(a) There is hereby established a Delaware Children's 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 the Delaware Children's Fund. The Division of Revenue shall forward the amounts so designated to the 21st Century Fund for Delaware's Children, Inc. who shall deposit those amounts to the credit of the Delaware Children's 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 the Delaware Children's Fund. The Division of Revenue shall forward the amounts so designated to the 21st Century Fund for Delaware's Children, Inc.~~

~~(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 Delaware Children's Fund.~~

~~(e) The amount so designated by the individual on the income tax return form or schedule shall be deducted from the tax refund to which such individual is entitled, or the amount so designated may be added to the individual's payment of taxes due and shall not be included in the general revenue of the State.~~

~~(f) From time to time as determined by the Delaware State Clearinghouse Committee, the 21st Century Fund for Delaware's Children, Inc. shall submit a detailed report to members of the Committee of revenues, expenditures and program measures for the fiscal period in question. Such report shall also be sufficiently descriptive in nature so as to be concise and informative. The Committee may cause any person employed by or associated with the 21st Century Fund for Delaware's Children, Inc. to appear before the Committee and to answer such questions as the Committee may require.~~".

SYNOPSIS

This Amendment restores the 21 charitable organization limit for the tax return and strikes an existing charitable donation option because that organization has been dissolved.