



SPONSOR: Rep. Longhurst

HOUSE OF REPRESENTATIVES
152nd GENERAL ASSEMBLY

HOUSE AMENDMENT NO. 1
TO
HOUSE BILL NO. 24

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

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

3 “§ 1191. ~~Delaware Children’s Fund.~~ [Repealed.]

4 (a) ~~There is hereby established a Delaware Children’s Fund for individuals who claim an overpayment of taxes to~~
5 ~~designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an~~
6 ~~amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.~~

7 (b) ~~An individual who claims an overpayment of taxes on an income tax return may designate that \$1.00 or more~~
8 ~~shall be deducted from the refund that would otherwise be payable to the individual and paid to the Delaware Children’s~~
9 ~~Fund. The Division of Revenue shall forward the amounts so designated to the 21st Century Fund for Delaware’s Children,~~
10 ~~Inc. who shall deposit those amounts to the credit of the Delaware Children’s Fund.~~

11 (c) ~~An individual who has an income tax liability may, in addition to the obligation, include a donation of \$1.00 or~~
12 ~~more to be paid to the Delaware Children’s Fund. The Division of Revenue shall forward the amounts so designated to the~~
13 ~~21st Century Fund for Delaware’s Children, Inc.~~

14 (d) ~~The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby~~
15 ~~an individual may voluntarily designate a contribution of an amount of \$1.00 or more to the Delaware Children’s Fund.~~

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

19 (f) ~~From time to time as determined by the Delaware State Clearinghouse Committee, the 21st Century Fund for~~
20 ~~Delaware’s Children, Inc. shall submit a detailed report to members of the Committee of revenues, expenditures and~~
21 ~~program measures for the fiscal period in question. Such report shall also be sufficiently descriptive in nature so as to be~~
22 ~~concise and informative. The Committee may cause any person employed by or associated with the 21st Century Fund for~~
23 ~~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.