



SPONSOR: Sen. Townsend & Sen. McDowell & Rep. Baumbach &
Rep. Lynn
Reps. Bentz, Kowalko, Osienki

DELAWARE STATE SENATE
149th GENERAL ASSEMBLY

SENATE BILL NO. 28

AN ACT TO AMEND TITLE 15 OF THE DELAWARE CODE RELATING TO TAX RETURNS OF THE PRESIDENT
AND VICE PRESIDENT.

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

1 Section 1. Amend Title 15, Chapter 43 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 4311. Disclosure of Tax Returns by Candidates for President and Vice President.

4 (a) Not later than 50 days before a general election, a candidate of a major party, as that term is defined in
5 Section 9002(6) of the Internal Revenue Code of 1986, for the office of President or Vice President shall:

6 (1) File with the Commissioner of Elections a copy of the Federal income tax returns, as that
7 term is defined in Section 6103(b)(1) of the Internal Revenue Code of 1986, of such candidate for at least the 5 most recent
8 taxable years for which such a return has been filed with the Internal Revenue Service; and

9 (2) Provide written consent to the Commissioner of Elections, in such form as shall be
10 prescribed by the Commissioner of Elections, for the public disclosure of such returns pursuant to subsection (b) of this
11 section.

12 (b) Income tax returns filed with the Commissioner of Elections by a candidate for the office of President
13 or Vice President pursuant to subsection (a) of this section shall be made publically available on the website of the
14 Department of Elections no later than 7 days after such income tax returns have been filed, subject to such redaction as may
15 be warranted pursuant to subsection (c) of this section.

16 (c) Prior to making any income tax forms filed pursuant to subsection (a) of this section public, the
17 Commissioner of Elections shall redact such information as the Commissioner, in consultation with the Director of the
18 Division of Revenue or his or her designee, deems appropriate.

19 (d) If a candidate for the office of President or Vice President has not timely filed with the Commissioner
20 of Elections the income tax returns and written consent required by subsection (a) of this section, the name of such
21 candidate shall not be printed upon the official ballot for the general election.

SYNOPSIS

This legislation promotes transparency and integrity at the highest levels of our democracy, by requiring that all candidates for President and Vice President of the United States file copies of their federal tax returns with the Delaware Department of Elections as a prerequisite for appearing on the ballot in the general election in Delaware.

Author: Senator Townsend