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Dorsey Walker, Gray, Jaques, Kowalko, Mitchell,
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Paradee, Pettyjohn, Poore, Richardson, Sokola, Sturgeon,
Townsend, Wilson

HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 23

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 Chapter 11, Title 30 of the Delaware by making deletions as shown by strikethrough and
2 insertions as shown by underline as follows:

3 § 1202A. Pediatric Cancer Research Fund.

4 (a) There is hereby established a Pediatric Cancer Research Fund for individuals who claim an overpayment of
5 taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to
6 designate an 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 Pediatric Cancer
9 Research Fund.

10 (c) An individual who has an income tax liability may, in addition to the obligation, include a donation of \$1.00 or
11 more to be paid to Pediatric Cancer Research Fund.

12 (d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby
13 an individual may voluntarily designate a contribution of an amount of \$1.00 or more to the Pediatric Cancer Research
14 Fund.

15 (e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer
16 such amount to the Delaware Community Foundation, who in turn, shall deposit said funds to the Andrew McDonough B+
17 Foundation to advance their efforts to fund pediatric cancer research.

18 (f) From time to time as determined by the Delaware State Clearinghouse Committee, the custodians of the
19 Pediatric Cancer Research Fund at the Delaware Community Foundation shall submit a detailed report to the Clearinghouse
20 Committee outlining revenues, expenditures, and program measures for the fiscal period in question. The report must be

21 descriptive in nature, as well as concise and informative. The Clearinghouse Committee may cause any person employed or
22 associated with the Pediatric Cancer Research Fund at the Delaware Community Foundation to appear before the
23 Committee and answer any questions the Committee may require.

24 Section 2. This Act shall become effective upon its enactment into law.

SYNOPSIS

This bill will add a new check-off donation box on the Delaware personal income tax return whereby individuals may choose to donate a portion of their tax refund, or designate an amount in addition to the tax they owe that will be transferred by the Division of Revenue to the Pediatric Cancer Research Fund held by the Delaware Community Foundation, who in turn will deposit the funds to the Andrew McDonough B+ Foundation.