



SPONSOR: Rep. Jaques & Rep. Chukwuocha & Sen. Ennis
Reps. Brady, Briggs King, Cooke, Dorsey Walker,
K. Johnson, Ramone, Michael Smith; Sens. Delcollo,
Lawson, Pettyjohn, Richardson, Wilson

HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 132

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO STATE TAXES.

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

1 Section 1. Amend § 1106, Title 30 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 1106. Modifications.

4 (b) Subtractions. — There shall be subtracted from federal adjusted gross income:

5 (10) All income earned within the taxable year by a veteran with a 100% VA disability rating for a service-
6 connected, permanent and total disability.

7 Section 2. This Act takes effect on January 1, 2021.

SYNOPSIS

This Act exempts veterans with 100% service-connected, permanent and total disability from paying State income taxes.