



SPONSOR: Rep. Ramone & Rep. Hensley & Rep. Kowalko &
Rep. Morrison & Rep. Michael Smith & Sen. Pettyjohn
Reps. Briggs King, Collins, Lambert, S. Moore, Postles,
Vanderwende, Yearick; Sens. Bonini, Hocker, Lawson,
Pinkney, Richardson, Wilson

HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE BILL NO. 108

AN ACT TO AMEND VOLUME 82, CHAPTER 242, SECTION 68 OF THE LAWS OF DELAWARE RELATING TO
THE SENIOR REAL PROPERTY TAX CREDIT.

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

1 Section 1. Amend Volume 82, Chapter 242, Section 68 of the Laws of Delaware by making deletions as shown by
2 strike through and insertions as shown by underline as follows:

3 **Section 68.** Notwithstanding the provisions of 29 Del C. § 6102, for the current fiscal year and every year
4 thereafter, the maximum allowable credit shall be the lesser of 50% of the tax remaining after taking account any
5 exemption pursuant to Title 9 and Title 22, or ~~\$400~~ \$500, until such time as a means test program may be implemented.

SYNOPSIS

This act restores the \$500 senior real property tax credit.