



SPONSOR: Sen. Poore & Rep. Longhurst  
Sen. Hansen

DELAWARE STATE SENATE  
151st GENERAL ASSEMBLY

SENATE BILL NO. 182

AN ACT TO AMEND CHAPTER 243, VOLUME 82 OF THE LAWS OF DELAWARE AND TITLE 30 OF THE DELAWARE CODE RELATING TO AN EXTENSION OF THE HISTORIC PRESERVATION TAX CREDIT ACT.

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

1 Section 1. Amend Section 33, Chapter 243, Volume 82 of the Laws of Delaware by making deletions as shown by  
2 strike through and insertions as shown by underline as follows:

3 Amend Section 2, Chapter 413, Volumes 77 of the Laws of Delaware by making deletions as shown by strike  
4 through and insertions as shown by underline as follows:

5 ~~The Historic Preservation Tax Credit Act shall be effective for approvals granted in fiscal years ending before June~~  
6 ~~30, 2020, 2021.~~

7 Section 2. Amend § 1813, Title 30 of the Delaware Code by making deletions as shown by strike through and  
8 insertions as shown by underline as follows:

9 § 1813. Preservation and repair of historic structures; tax ~~credits~~; credits; sunset.

10 (g) The Historic Preservation Tax Credit Act is effective for an approval granted in a fiscal year that ends before  
11 June 30, 2030.

SYNOPSIS

Senate Bill No. 209, enacted by the 145th General Assembly, extended the Historic Preservation Tax Credit Act for approvals granted through June 30, 2020. Senate Bill No. 260, enacted by the 150th General Assembly, extended the Historic Preservation Tax Credit Act through June 2021. This Act extends the Historic Preservation Tax Credit Act for approvals granted through June 2030 and puts the provision regarding the effective date in the Code.

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