



SPONSOR: Sen. Bonini & Rep. Collins
Sens. Hocker, Lawson, Richardson, Wilson; Reps.
Briggs King, Michael Smith

DELAWARE STATE SENATE
151st GENERAL ASSEMBLY

SENATE BILL NO. 196

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX REBATE.

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

Section 1. Amend Subchapter II, Chapter 11, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1118. Tax rebate for tax year 2020.

(a) A resident individual is entitled to a tax rebate for the tax year beginning January 1, 2020 if all of the following apply:

(1) The resident individual made a personal income tax payment for the tax year beginning January 1, 2020.

(2) The resident individual incurred personal income tax liability for the tax year beginning January 1, 2021, after applicable credits.

(b) A resident individual's tax rebate may not exceed \$500 or the resident individual's actual personal income tax payment for the tax year beginning January 1, 2020, whichever is less. A resident individual's tax rebate may not exceed the individual's actual tax payment for the tax year beginning January 1, 2020.

(c)(1) A resident individual who made a personal income tax payment for the tax year beginning January 1, 2020, under one of the following filing statuses is eligible for the tax rebate under subsection (b) of this section:

a. Filing status 1, relating to an individual who is single, divorced, or widowed.

b. Filing status 2, relating to an individual who is filing joint.

c. Filing status 5, relating to an individual filing as head of household.

(2) A resident individual who made a personal income tax payment for the tax year beginning January 1, 2020, under one of the following filing statuses is eligible for the tax rebate under subsection (b) of this section for each individual represented on a personal income tax form:

a. Filing status 3, relating to an individual who is married and filing separate personal income tax forms.

b. Filing status 4, relating to an individual who is married and filing combined separate on the same personal income tax form.

23 Section 2. The General Assembly appropriates \$218,000,000 in fiscal year 2023 to the Department of Finance to
24 implement this Act in fiscal year 2023. The Secretary of Finance shall adopt rules and procedures necessary to implement
25 this Act.

26 Section 3. Section 1 of this Act takes effect on July 1, 2022.

SYNOPSIS

This Act provides a maximum \$500 tax rebate to Delawareans based on tax year 2020 payments.

Author: Senator Bonini