



SPONSOR: Rep. Hensley & Rep. Ramone & Rep. Bush & Sen. Lopez
Reps. Briggs King, Morris, D. Short, Michael Smith,
Vanderwende, Yearick; Sens. Lawson, Pettyjohn, Wilson

HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE BILL NO. 287

AN ACT TO AMEND TITLE 29 OF THE DELAWARE CODE RELATING TO THE ELDERLY PROPERTY TAX
RELIEF AND EDUCATION EXPENSE FUND BY INCREASING THE ELDERLY PROPERTY TAX CREDIT.

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

1 Section 1. Amend § 6102, Title 29 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 6102. Composition of General Fund; Delaware Higher Education Loan Program Fund.

4 (q)(3) Local school boards shall decide through majority vote of the whole school board whether to authorize
5 a credit against taxation imposed pursuant to Chapter 19 of Title 14 on the valuation of any qualified property, as
6 defined in § 1917(c) of Title 14. The maximum such credit shall be the lesser of 50% of such tax remaining after taking
7 into account any exemption pursuant to Title 9 and Title 22, or ~~\$500~~ \$750. The receiver of taxes and county treasurer
8 shall apply such credit after any change to the current expense tax rate pursuant to this section. Should the local school
9 board decide to authorize less than the maximum amount of credit against taxation, the local school board shall
10 develop a plan for using moneys received pursuant to this subsection, provide appropriate and reasonable public notice
11 and comment on the proposed plan, and approve the plan through majority vote of the local school board. Local school
12 boards shall submit the approved plan to the Secretary of Finance, the Secretary of Education, the Director of the
13 Office of Management and Budget and the Controller General. In the event that local school boards choose not to
14 authorize the aforementioned credit against taxation, the sums appropriated herein will result in increased state funding
15 for education-related expenses of the school districts. Education-related expenses for the purposes of this subsection
16 shall be defined as including, but not being limited to, computer hardware and software, library resources and other
17 instructional materials, and minor capital improvements to school facilities. Local school boards and all other
18 responsible parties under this paragraph are hereby directed to cause such conditions to be met as soon as practicable
19 after the enactment of this section, but in no event later than October 30, 1999, and shall notify the Secretary of
20 Finance and the Controller General as soon as such conditions are met. Notwithstanding any of the foregoing to the
21 contrary, funds received pursuant to this section shall not be used for major capital improvements or debt service.

SYNOPSIS

This Act increases the Senior Real Property Tax credit to \$750 from \$400 as authorized in the Appropriations Bill for fiscal year ending June 30, 2022, which effectively amended Title 29, § 6102(q)(3) from \$500 to \$400.