SPONSOR: Rep. Bolden & Sen. Walsh
Reps. Bennett, Brady, Dukes, Spiegelman; Sens. Delcollo, Pettyjohn, Sokola

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 451
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 7 RELATING TO THE HAZARDOUS SUBSTANCE CLEANUP ACT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend § 9113, Title 7 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 9113. Hazardous Substance Cleanup Fund.

(c) Money in the Fund may be used by the Secretary only to carry out the purposes of this chapter, including~~, but not limited to,~~ the following activities:

(8) Provide for a remedy, or for reimbursement of allowable costs, for certified brownfields.

(9) Provide annually to the Brownfields Grant Program an amount equal to 1/3 of the amount deposited in that year into the Hazardous Substance Cleanup Fund under § 9113 of this title.

Section 2. Amend § 9114, Title 7 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 9114. Tax assessment.

(a)(1) With regard to gross receipts received after December 31, 1990, and before July 1, 1993, there shall be added to the tax provided in §§ 2902(c)(3) and 2905(b)(1) of Title 30 an additional tax of .6% on all taxable gross receipts determined under §§ 2902 and 2905 of Title 30 derived from the sale of petroleum or petroleum products.

(2) With regard to gross receipts received after June 30, 1993, and before January 1, ~~2022~~ 2019, the rate of additional tax under this subsection shall be increased to 0.9%.

(3) With regard to gross receipts received after December 31, 2018, and before January 1, 2022, the rate of additional tax under this subsection is subject to annual adjustment based upon the total of moneys deposited into the Fund during the lookback period, as that term is defined in § 2122 of Title 30. The Division of Finance shall calculate the annual adjustment under this paragraph (a)(3) of this section in conjunction with the determination of gross receipts tax filing frequencies.

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(4) For taxable periods beginning after December 31, 2018, the rate of tax imposed under this section is determined by multiplying .9% by a fraction, the numerator of which is $15,000,000 and the denominator of which is the total of moneys deposited into the Fund during the lookback period, as that term is defined in § 2122 of Title 30, but the tax rate calculated under this section may not be less than .0675% or greater than 1.675%.

(5) The Department of Finance shall publish the annual adjustments made under this section and engage in public outreach to notify businesses, employers, payroll processors, tax professionals, and the general public of the adjustments, subject to the deadline provide under § 515(d) of Title 30.

(6) For purposes of the additional tax imposed by this section, gross receipts, as defined in Chapter 29 of Title 30, that are received after June 30, 2007, shall not include gross receipts from a sale of petroleum or petroleum products by a wholesaler, as defined in Chapter 29 of Title 30, if all of the following apply:

~~(1)~~ a. The petroleum or petroleum products were sold to the wholesaler by a person who is licensed under Chapter 29 of Title ~~30; and~~ 30.

~~(2)~~ b. The gross receipts from the sale described in paragraph ~~(a)(1)~~ (a)(6)a. of this section were gross receipts defined in Chapter 29 of Title 30 with respect to the seller.

(7) For purposes of this section and Chapter 29 of Title 30, exclusions from the gross receipts tax shall first be computed by including in said exclusions, to the extent possible, receipts deriving from sales not subject to the tax provided in this section.