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HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 23
AS AMENDED BY
HOUSE AMENDMENT NO. 2

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

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

Section 1. Amend § 1199, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1199 Habitat for Humanity of ~~New Castle County~~ Delaware Fund.

(a) There is hereby established a Habitat for Humanity of ~~New Castle County~~ Delaware Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.

(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Habitat for Humanity of ~~New Castle County~~ Delaware Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to the Habitat for Humanity of ~~New Castle County~~ Delaware Fund.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the Habitat for Humanity of ~~New Castle County~~ Delaware Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall allocate and transfer such ~~amount~~ amounts based on the residency as listed on the tax return of the individuals who have designated an amount to be paid to the Fund as follows: for residents of New Castle County, to the Habitat for Humanity of New Castle County; for residents of Kent County, to Central Delaware Habitat for Humanity; and for residents of Sussex County, to Sussex County Habitat for Humanity.

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(f) For amounts designated pursuant to this section by nonresidents, the Division of Revenue shall, at the same time and in the same proportion that residents' contributions are allocated, allocate and transfer such amounts among the three Habitat for Humanity organizations identified in § 1199(e).

Section 2. Amend § 1200 and, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1200. [RESERVED] ~~Central Delaware Habitat for Humanity Fund.~~

~~(a) There is hereby established a Central Delaware Habitat for Humanity Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.~~

~~(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Central Delaware Habitat for Humanity Fund.~~

~~(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to the Central Delaware Habitat for Humanity Fund.~~

~~(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the Central Delaware Habitat for Humanity Fund.~~

~~(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Central Delaware Habitat for Humanity.~~

Section 3. Amend § 1201, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1201. [RESERVED] ~~Sussex County Habitat for Humanity Fund.~~

~~(a) There is hereby established a Sussex County Habitat for Humanity Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.~~

~~(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to Sussex County Habitat for Humanity Fund.~~

~~(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to the Sussex County Habitat for Humanity Fund.~~

~~(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the Sussex County Habitat for Humanity Fund.~~

~~(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Sussex County Habitat for Humanity.~~

Section 4. Amend Chapter 11, Title 30 of the Delaware by making deletions as shown by strikethrough and insertions as shown by underline as follows:

§ 1202A. Pediatric Cancer Research Fund.

(a) There is hereby established a Pediatric Cancer Research Fund account for the benefit of the Andrew McDonough B+ Foundation, for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund pursuant to subsections (b) and (c) of this section.

(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Pediatric Cancer Research Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to Pediatric Cancer Research Fund.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the Pediatric Cancer Research Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Andrew McDonough B+ Foundation to advance their efforts to fund pediatric cancer research.

(f) From time to time as determined by the Delaware State Clearinghouse Committee, the Andrew McDonough B+ Foundation shall submit a detailed report to members of the Committee of revenues, expenditures, and program measures for the fiscal period in question. Such report shall also be sufficiently descriptive in nature so as to be concise and informative. The Committee may cause any person employed by or associated with the Andrew McDonough B+ Foundation to appear before the Committee and to answer such questions as the Committee may require.