

SPONSOR: Rep. Mulrooney & Rep. K. Williams & Sen. Poore
Reps. Baumbach, Brady, Osienski, Ramone

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 348
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY TAXES.

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

Section 1. Amend § 8131, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8131. Definitions.

As used in this subchapter:

(1) "Income" means all income from whatever source derived including ~~but not limited to,~~ realized capital gains and, in their entirety, pension, annuity, ~~retirement~~ retirement, and social security benefits. For any tax year for which an exemption is claimed, "income" ~~shall be~~ is determined to be equal in amount to the income received during ~~the calendar year ended immediately preceding October 1 of~~ the pretax ~~year;~~ year.

(2) "Pretax year" means the calendar year immediately preceding the "tax ~~year";~~ year".

(3) "Resident" means one legally domiciled within the State for a period of ~~3~~ 10 years immediately preceding October of the pretax year.

a. Mere seasonal or temporary residence within the State, of whatever duration, ~~shall~~ does not constitute domicile within the State for the purposes of this subchapter. Absence from this State for a period of 12 months ~~shall be~~ is prima facie evidence of abandonment of domicile in this State. The burden of establishing legal domicile within the State ~~shall be upon the claimant;~~ is on the claimant.

b. For claimants establishing legal domicile in this state after December 31, 2018, only claimants who, as of June 30 immediately prior to the beginning of the county fiscal year, have been legally domiciled within the state for a period of at least 10 consecutive years are eligible to receive a credit.

Section 2. This Act does not affect any individual who is 65 years of age or older who is receiving the exemption from real estate taxes under this chapter on the effective date of this Act.

(4) “Tax year” means the calendar year in which the county tax real estate tax is due and payable.

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