



SPONSOR: Rep. Baumbach & Rep. Yearick & Sen. Sokola & Sen. Lavelle  
Reps. Bentz, Briggs-King, Dukes, Gray, Keeley, Lynn, Mitchell, Mulrooney, Osienski, Paradee, Potter, D. Short, Spiegelman; Sens. Delcollo, Lopez, Pettyjohn, Townsend

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE BILL NO. 113  
AS AMENDED BY  
HOUSE AMENDMENT NO. 1  
AND  
SENATE AMENDMENT NO. 1

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

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 § 1117, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions shown by underline as follows:

§ 1117 Earned income tax credit.

(a)(1) ~~For any tax year prior to 2019, an~~ individual who is a resident of this State shall be entitled to a nonrefundable credit against the individual's tax otherwise due under this chapter in the amount of 20% of the corresponding federal earned income credit allowed pursuant to § 32 or successor provision of the Internal Revenue Code [26 U.S.C. § 32].

(2) For tax year 2019 and thereafter, an individual who is a resident of this State shall be entitled to a credit against the individual's tax under this chapter in an amount of 5.9 percent of the corresponding federal earned income tax credit allowed pursuant to Section 32 or successor provision of the Internal Revenue Code [26 U.S.C. § 32].

(b) In no event shall the credit allowed under paragraph (1) of subsection (a) of this section exceed the tax otherwise due under this chapter. However, the credit allowed under paragraph (2) of subsection (a) of this section may exceed the tax otherwise due under this chapter.