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HOUSE OF REPRESENTATIVES

140th GENERAL ASSEMBLY

HOUSE BILL NO.

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

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

1 Section 1. Amend § 1108(a)(1), Title 30 of the Delaware Code, by striking the punctuation and word ",
2 and" as they appear at the end of said paragraph and substituting in lieu thereof a semicolon ";".

3 Section 2. Amend § 1108(a)(2), Title 30 of the Delaware Code, by striking said paragraph in its entirety
4 and substituting in lieu thereof the following:

5 “(2) For taxable periods beginning after December 31, 1998, and before January 1, 2000, the
6 standard deduction of a resident individual shall be \$3,250, and the standard deduction of resident spouses
7 shall be \$4,000 if they file a joint return and \$2,000 each if they file separate returns; and”

8 Section 3. Amend § 1108(a), Title 30 of the Delaware Code, by adding to said subsection a new paragraph
9 (3) to read as follows:

10 "(3) For taxable periods beginning after December 31, 1999, the standard deduction of a resident individual
11 shall be \$3,250, and the standard deduction of resident spouses shall be \$6,500 if they file a joint return and
12 \$3,250 each if they file separate returns."

13 Section 4. If any clause, sentence, section, provision or part of this Act shall be adjudged to be
14 unconstitutional or invalid for any reason by any court of competent jurisdiction, such judgment shall not impair,
15 invalidate, or affect the remainder of this Act, which shall remain in full force and effect.

16 Section 5. This Act shall be effective for tax periods commencing after December 31,
17 1999.

SYNOPSIS

This Act increases the standard deduction for married individuals