



SPONSOR: Sen. Copeland & Sen. Bonini & Rep. Thornburg & Rep. Booth &
Rep. Hocker & Rep. Lavelle
Sen. Simpson; Reps. Atkins, Ewing, Fallon

DELAWARE STATE SENATE

143rd GENERAL ASSEMBLY

SENATE BILL NO. 54

AN ACT TO AMEND TITLE 30, DELAWARE CODE RELATING TO PERSONAL INCOME TAXES AND PROVIDING A SUPPLEMENTAL APPROPRIATION TO THE DEPARTMENT OF FINANCE.

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

1 Section 1. Amend Subchapter II, Chapter 11, Title 30 of the Delaware Code by adding a new section to the end thereof to
2 read as follows:

3 **“§ 1117. Tax rebate for Tax Year 2003.**

- 4 (a) A resident individual shall be allowed a tax rebate based on the individual’s actual personal income tax
5 payment for the tax year beginning after December 31, 2002 but before January 1, 2004. Qualifying
6 individual taxpayers must also have incurred personal income tax liability for the tax year beginning after
7 December 31, 2003 but before January 1, 2005.
- 8 (b) The amount of an individual taxpayer rebate shall not exceed \$500 (five hundred dollars) or the taxpayer’s
9 actual personal income tax payment for the tax year 2003, whichever is less. In no case shall the individual
10 taxpayers rebate exceed the individual’s actual tax payment for tax year 2003. Further, no rebate shall be sent
11 to an individual taxpayer unless the Department of Finance has determined that the individual taxpayer has
12 also incurred tax liability after applicable credits for tax year 2004.
- 13 (c) Individual Taxpayers that made actual tax payments for the tax year 2003 under filing statuses 1, 2 or 5 shall
14 be eligible for a maximum rebate of \$500 or less pursuant to subsection (b) of this subsection. Taxpayers with
15 actual payments for tax year 2003 under filing statuses 3 or 4 shall be eligible for a maximum rebate of \$500
16 or less for each account represented by the tax year 2003 tax form.”

17 Section 2. There is hereby appropriated \$127,000,000 of general funds to the Department of Finance to implement the
18 provisions of this Act during the first six months of fiscal year 2006. The Secretary of Finance shall promulgate all
19 necessary rules and procedures to accomplish the rebate within said period of time. No more than \$600,000 of this
20 appropriation shall be used for administration and costs associated with the rebate contained herein.

21 Section 3. The provisions of this Act shall be effective July 1, 2005.

SYNOPSIS

This Act provides for a maximum \$500 rebate to all resident taxpayers based on tax year 2003 tax payments.

AUTHOR: Sen. Copeland