



SPONSOR: Sen. Henry & Rep. Atkins
Sens. Adams, McDowell, DeLuca, Still, Sorenson; Reps. Spence, Lee,
Gilligan, VanSant, Copeland

DELAWARE STATE SENATE

143rd GENERAL ASSEMBLY

SENATE BILL NO. 230

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

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

1 Section 1. Amend Chapter 11, Title 30 of the Delaware Code by adding thereto a new section 1117 to read as follows:

2 **“§ 1117. Earned Income Tax Credit.**

- 3 (a) An individual who is a resident of this State shall be entitled to a nonrefundable credit against the
4 individual’s tax otherwise due under this chapter in the amount of 20% of the corresponding federal
5 earned income credit allowed pursuant to § 32 or successor provision of the Internal Revenue Code.
- 6 (b) In the case of spouses who file a joint federal return but who elect to determine their Delaware taxes
7 separately, the credit allowed under subsection (a) of this section may only be used by the spouse with
8 the greater tax otherwise due, computed without regard to this credit.
- 9 (c) In no event shall the credit allowed under subsection (a) of this section exceed the tax otherwise due
10 under this chapter.”

11 Section 2. This Act shall be effective for tax years commencing after December 31, 2005.

SYNOPSIS

This bill establishes an earned income tax credit equal to 20% of the corresponding federal tax credit.

Author: Senator Henry