



SPONSOR: Sen. Bunting & Rep. Oberle;
Sens. Sokola, McBride, Peterson, Reps. Miro, Maier,
Wagner, Sens. Bonini, Copeland

DELAWARE STATE SENATE
144th GENERAL ASSEMBLY

SENATE BILL NO. 48

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO MILITARY PENSIONS AND
PERSONAL INCOME TAXES.

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

1 Section 1. Amend § 1106(b), Title 30 of the Delaware Code, by adding thereto the following new paragraph:
2 “(10) Any amount received as a pension from any branch of the United States Armed
3 Forces or the National Guard, notwithstanding any other provision of this Chapter to the
4 contrary.”

SYNOPSIS

This Act provides that amounts received by retirees from military and national guard pensions are exempted from personal income taxation.

Author: Sen. Bunting