



SPONSOR: Sen. Blevins & Rep. Hudson

DELAWARE STATE SENATE
145th GENERAL ASSEMBLY

SENATE BILL NO. 313

AN ACT TO AMEND TITLE 22 OF THE DELAWARE CODE RELATING TO THE MUNICIPAL USER TAX.

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

- 1 Section 1. Amend Title 22, Chapter 9 of the Delaware Code by inserting a new §909 therein to read as follows:
- 2 “§909. Return of excess taxes.
- 3 Notwithstanding any provision to the contrary, in cases in which an employer erroneously withheld an employee’s
- 4 taxes on wages levied pursuant to this chapter, there shall be no limitation on the timeframe for which the employee can
- 5 apply in person or in writing to the municipality for a refund on excess taxes.”

SYNOPSIS

This legislation is intended to address circumstances in which an employer is found to have erroneously withheld city wage taxes from an employee. Currently, when applying for a refund of excess taxes paid, the City of Wilmington limits refund requests to the previous three calendar years.

Author: Senator Blevins