151st GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**HOUSE BILL NO. 360**
SPONSOR:	**Representative Longhurst**
DESCRIPTION:	**AN ACT TO CREATE THE 2022 DELAWARE RELIEF REBATE PROGRAM.**

Assumptions:

1. This Act becomes effective upon signature by the Governor.

2. This Act establishes the 2022 Delaware Relief Rebate Program.

3. Under the Delaware Relief Rebate Program, resident individual income taxpayers who timely filed a calendar year 2020 personal income tax return will receive a one-time payment of $300 during Fiscal Year 2022. The Department of Finance has estimated 621,600 residents filed a return in calendar year 2020.

4. This Act also requires the Department of Finance to establish a process to identify, verify and provide a payment of $300 to those resident adults who did not file a calendar year 2020 personal income tax return. Based on projections of the Delaware Population Consortium, it is estimated that an additional 168,249 adult Delawareans will be eligible to receive a payment of $300. It is assumed these payments will be processed in Fiscal Year 2023.

5. Costs projected to be incurred to administer this Act include costs to prepare and send payments, postage, system programming, and call center operations. These costs are preliminarily estimated to be $2 - $3 million. Provisions of this Act allow these costs to be funded through special fund revenue realized through the collection of delinquent taxes that are authorized to be retained by the Department of Finance in Section 125 of the Fiscal Year 2022 Budget Act (HB 250 of the 151st General Assembly).

Cost:

	General Fund Revenue Loss	Required Appropriation	Total
Fiscal Year 2022:	$186.5 million		$186.5 million
Fiscal Year 2023:		$50.5 million	$ 50.5 million
Fiscal Year 2024:	Not applicable		

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Office of the Controller General