152nd GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**SENATE BILL NO. 72**
SPONSOR:	**Senator Poore**
DESCRIPTION:	**AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX.**

Assumptions:

1. This Act is effective upon signature by the Governor. The provisions of the Act are effective for tax years beginning January 1, 2024.

2. This Act allows residents of Delaware who are active members of a labor organization to claim a personal income tax credit equal to the annual cost of maintaining their membership in the labor organization, not to exceed $500.

3. The U.S. Department of Labor, Bureau of Labor Statistics (BLS), in their "Union Members – 2022" estimated 38,000 union members in Delaware in 2022.

4. Aggregation using data from the U.S. Office of Labor Management Standards, and the state payroll system, as well as individual correspondence with private labor organizations and major public employers yielded a total of 38,330 members. This aggregation also provided annual member contributions that, for purposes of this analysis, were capped at $500 to correspond with the maximum credit provisions of the Act.

5. General Fund revenue impacts are assumed to begin in Fiscal Year 2025.

General Fund Revenue Loss:

Fiscal Year 2024:	$0
Fiscal Year 2025:	$15.4 million
Fiscal Year 2026:	$15.4 million

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