SPONSOR: Rep. Baumbach & Rep. Ramone & Sen. Sokola
Reps. Bolden, Hudson, Osienski; Sens. Lopez, Marshall

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 163
AS AMENDED BY
HOUSE AMENDMENT NO. 1
AND
HOUSE AMENDMENT NO. 2

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO THE INCOME TAX RETURN.

WHEREAS, the number of "check-off" boxes for charitable donations on the Delaware personal income tax return has grown unchecked and has become unwieldy; and

WHEREAS, data shows that the total number of dollars contributed to charitable donations through the check-offs on the income tax return has not grown along with the proliferation of eligible organizations; and

WHEREAS, the continued addition of new donation boxes has led to set pool of funds being distributed over a larger pool of candidates, decreasing the usefulness of the mechanism to any one charity; and

WHEREAS, it is the belief of the General Assembly that the number of eligible charitable donations on the income tax return should be capped for efficiency of administration by the Department of Revenue and the avoidance of donor fatigue; and

WHEREAS, the Organ and Tissue Donor Awareness Trust Fund and the U.S. Olympic have consistently ranked at or near the bottom in terms of total dollars contributed in the last 5 tax years.

NOW, THEREFORE:

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

Section 1. Amend § 1182, Title 30 of the Delaware Code by making deletions as shown by strikethrough and insertions as shown by underline as follows:

~~§ 1182. Organ and Tissue Donor Awareness Trust Fund.~~

~~(a) The Division of Revenue shall provide a space on the state individual income tax form or schedule whereby an individual may voluntarily designate a contribution of any amount desired to the Organ and Tissue Donor Awareness Trust Fund created by § 2729 of Title 16. The amount so designated by an individual on the state income tax return form or schedule shall be deducted from the tax refund to which the individual is entitled or added to the individual's payment and shall not constitute a charge against the income tax revenues due the State.~~

~~(b) All contributions to the Organ and Tissue Donor Awareness Trust Fund shall be deposited into the Fund within 20 days after receipt of such funds.~~

§ 1182. Beau Biden Foundation.

(a) There is hereby established, within the office of the State Treasurer, an account for the benefit of the Beau Biden Foundation for the Protection of Children, for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this section.

(b) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more shall be deducted from the refund that would otherwise be payable to the individual and paid to the Beau Biden Foundation for the Protection of Children Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of $1.00 or more to be paid to the Beau Biden Foundation for the Protection of Children Fund.

(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the the Beau Biden Foundation for the Protection of Children Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Beau Biden Foundation for the Protection of Children.

Section 2. Amend § 1184, Title 30 of the Delaware Code by making deletions as shown by strikethrough and insertions as shown by underline as follows:

~~§ 1184. U.S. Olympics account.~~

~~(a) There is hereby established, within the office of the State Treasurer, a U.S. Olympics account, for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be deposited to such an account, pursuant to subsections (b) and (c) of this section.~~

~~(b) The amount designated shall be deducted from the refund that would otherwise be payable to the individual and paid to the U.S. Olympic Committee, a congressionally chartered corporation under Public Law 95-606, 36 U.S.C. § 371 et seq. The Director of the Division of Revenue or the Director's designee shall forward the amounts designated to the office of the State Treasurer which shall deposit them to the credit of the U.S. Olympics account.~~

~~(c) An individual who has an income tax liability may, in addition to this obligation, include a donation to be deposited with the State Treasurer which shall be placed in the U.S. Olympics account.~~

~~(d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule whereby an individual may voluntarily designate a contribution to the U.S. Olympic Committee.~~

~~(e) The amount so designated by the individual on the income tax return form or schedule shall be deducted from the tax refund to which such individual is entitled, or the amount so designated may be added to the individual's payment of taxes due and shall not be included in the general revenue of the State.~~

~~(f) The Division of Revenue shall determine the total amount designated pursuant to this section and shall forward such amount to the U.S. Olympics account.~~

~~(g) No less than annually, the State Auditor shall draw a warrant payable to the U.S. Olympic Committee upon presentation of proper vouchers from the Division of Accounting. The amount of the warrant shall be the amount which has been designated by the contributing individuals as provided in subsections (b) and (c) of this section and verified by the Division of Revenue to be placed in the U.S. Olympics account by the State Treasurer or the State Treasurer's designee.~~

§ 1184. Organ and Tissue Donor Awareness Trust Fund.

(a) The Division of Revenue shall provide a space on the state individual income tax form or schedule whereby an individual may voluntarily designate a contribution of any amount desired to the Organ and Tissue Donor Awareness Trust Fund created by § 2729 of Title 16. The amount so designated by an individual on the state income tax return form or schedule shall be deducted from the tax refund to which the individual is entitled or added to the individual's payment and shall not constitute a charge against the income tax revenues due the State.

(b) All contributions to the Organ and Tissue Donor Awareness Trust Fund shall be deposited into the Fund within 20 days after receipt of such funds.

Section 3. Amend Subchapter IX, Chapter 11 of Title 30 of the Delaware Code by inserting a new Section 1180 as shown by underline as follows:

§ 1180. Administration of charitable donations through the personal income tax return.

No more than 21 charitable organizations or funds may be included on the personal income tax return for purposes of donations by taxpayers.