

CHAPTER 176
FORMERLY
HOUSE BILL NO. 61

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

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

Section 1. Amend Chapter IX, Chapter 11, Title 30 of the Delaware Code by making deletions as shown by strikethrough and insertions as shown by underline as follows:

§ 1199. Habitat for Humanity of New Castle County Fund.

(a) There is hereby established a Habitat for Humanity of New Castle County Fund 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 Habitat for Humanity of New Castle County 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 Habitat for Humanity of New Castle County 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 Habitat for Humanity of New Castle County Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Habitat for Humanity of New Castle County.

§ 1200. Central Delaware Habitat for Humanity Fund.

(a) There is hereby established a Central Delaware Habitat for Humanity Fund 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 Central Delaware Habitat for Humanity 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 Central Delaware Habitat for Humanity 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 Central Delaware Habitat for Humanity Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Central Delaware Habitat for Humanity.

§ 1201. Sussex County Habitat for Humanity Fund.

(a) There is hereby established a Sussex County Habitat for Humanity Fund 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 Sussex County Habitat for Humanity 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 Sussex County Habitat for Humanity 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 Sussex County Habitat for Humanity Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Sussex County Habitat for Humanity.

§ 1202. Food Bank of Delaware Fund.

(a) There is hereby established a Food Bank of Delaware Fund 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 Food Bank of Delaware 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 Food Bank of Delaware 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 Food Bank of Delaware Fund.

(e) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Food Bank of Delaware.

Approved September 14, 2017