

CHAPTER 83  
FORMERLY  
HOUSE BILL NO. 289  
AS AMENDED BY  
HOUSE AMENDMENT NO. 2

AN ACT TO AMEND TITLE 7 AND TITLE 30 OF THE DELAWARE CODE AND CHAPTER 282,  
VOLUME 76 OF THE LAWS OF DELAWARE RELATING TO GROSS RECEIPTS TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend § 2301(d)(1), Title 30, Delaware Code, by striking the figure “0.384%” as it appears therein and inserting in lieu thereof the figure “0.4147%”.

Section 2. Amend § 2301(e)(1), Title 30, Delaware Code, by striking the numbers and punctuation “(18)” as they appear therein and inserting in lieu thereof the numbers and punctuation “(16)”.

Section 3. Amend § 2301(e)(5), Title 30, Delaware Code, by striking the numbers and punctuation “(12), (13) and (18)” as they appear therein and inserting in lieu thereof the numbers and punctuation “(10), (11) and (16)”.

Section 4. Amend § 2301(f), Title 30, Delaware Code by striking the numbers and punctuation “(11), (14), (15), (19) and (21)-(26)” as they appear therein and substituting in lieu thereof the numbers and punctuation “(12), (13), (17) and (19)-(25)”.

Section 5. Amend § 2502(c)(1), Title 30, Delaware Code, by striking the figure “0.624%” as appears therein and inserting in lieu thereof the figure “0.6739%”.

Section 6. Amend 2702(b)(1), Title 30, Delaware Code, by striking the figure “0.180%” as it appears therein and inserting in lieu thereof the figure “0.1944%”.

Section 7. Amend 2703(c)(1), Title 30, Delaware Code, by striking the figure “0.135%” as it appears therein and inserting in lieu thereof the figure “0.1458%”.

Section 8. Amend § 2902(c)(1), Title 30, Delaware Code, by striking the figure “0.384%” as it appears therein and inserting in lieu thereof the figure “0.4147%”.

Section 9. Amend § 2902(c)(3), Title 30, Delaware Code, by striking the figure “0.240%” as it appears therein and inserting in lieu thereof the figure “0.2592%”.

Section 10. Amend § 2903(c)(1), Title 30, Delaware Code, by striking the figure “0.192%” as it appears therein and inserting in lieu thereof the figure “0.2074%”.

Section 11. Amend § 2904(c)(1), Title 30, Delaware Code, by striking the figure “0.096%” as it appears therein and inserting in lieu thereof the figure “0.1037%”.

Section 12. Amend § 2905(b)(1), Title 30, Delaware Code, by striking the figure “0.720%” as it appears therein and inserting in lieu thereof the figure “0.7776%”.

Section 13. Amend § 2905(g), Title 30, Delaware Code, by striking the figure “0.720%” as it appears therein and inserting in lieu thereof the figure “0.7776%”.

Section 14. Amend § 2906(c)(1), Title 30, Delaware Code, by striking the figure “0.624%” as it appears therein and inserting in lieu thereof the figure “0.6739%”.

Section 15. Amend § 2907(c)(1), Title 30, Delaware Code, by striking the figure “0.096%” as it appears therein and inserting in lieu thereof the figure “0.1037%”.

Section 16. Amend § 2908(c), Title 30, Delaware Code, by striking the words and figures “the rate of 0.315% of the first \$2 million per month and 0.590% thereafter” as they appear therein and inserting in lieu thereof the words and figures “the rate of 0.3402% of the first \$2 million per month and 0.6372% thereafter”.

Section 17. Amend § 4302(a), Title 30, Delaware Code, by striking the figure “1.92%” as it appears therein and inserting in lieu thereof the figure “2.0736%”.

Section 18. Amend § 4302(b), Title 30, Delaware Code, by striking the figure “1.92%” as it appears therein and inserting in lieu thereof the figure “2.0736%”.

Section 19. Amend § 4305, Title 30, Delaware Code by striking the figure “0.288%” as it appears in subsection (b) and inserting in lieu thereof the figure “0.3110%”.

Section 20. Amend §16 of 76 Delaware Laws, Chapter 282 by striking said section in its entirety.

Section 21. Amend § 9113(b)(1), Title 7, Delaware Code, by inserting the words “in excess of \$1 million in any fiscal year” between the words “taxes” and “assessed” as they appear therein.

Section 22. Amend § 9114(b), Title 7, Delaware Code, by replacing said the words “shall deposit” as they appear therein with the words “shall in any fiscal year deposit amounts in excess of \$1 million of”.

Section 23. If any clause, sentence, section, provision or part of this Act shall be adjudged to be unconstitutional or invalid for any reason by any court of competent jurisdiction, such judgment shall not impair, invalidate, or affect the remainder of this Act, which shall remain in full force and effect.

Section 24. Sections 1 and 5 through 19 of this Act shall be effective for taxable periods beginning after December 31, 2009.

Sections 2, 3, 4, 20 and 23 of this Act shall be effective upon enactment. Sections 21 and 22 shall be effective on and after July 1, 2009.

Section 25. This Act shall sunset four (4) years from the effective date.

Approved July 01, 2009