

CHAPTER 242  
FORMERLY  
HOUSE BILL NO. 335

AN ACT TO AMEND CHAPTER 11 OF TITLE 30 OF THE DELAWARE CODE RELATING TO PERSONAL INCOME TAX RETURNS.

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

Section 1. Amend Chapter 11 of Title 30 of the Delaware Code by striking the existing Section 1172 and adding a new Section 1172 thereto as follows:

“§ 1172. Procedures for contributions to the Delaware College Investment Plan.

(a) The Secretary of Finance shall provide on the Delaware income tax return a means by which an individual claiming and entitled to a refund on such return may elect to have the amount of such refund deposited into an existing Delaware College Investment Plan account established pursuant to Subchapter XII of Chapter 34 of Title 14 of the Delaware Code.

(b) The Delaware College Investment Board shall assist the Secretary of Finance with the implementation and administration of this Act.”.

Section 2. This Act shall be effective for returns covering tax years beginning after December 31, 2009.

Approved April 14, 2010