Office of the Registrar of Regulations,
Legislative Council,
State of Delaware

CHAPTER 370
FORMERLY
SENATE BILL NO. 244

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 Title 30 of the Delaware Code as follows:

§1195. Senior Trust Fund

(a) An individual who claims an overpayment of taxes on an income tax return may designate that $1.00 or more be deducted from the refund that would otherwise be payable to the individual and, instead be paid to the Senior Trust Fund as established pursuant to §4101(i), Title 11 of the Delaware Code. The Division of Revenue shall determine the total amount designated pursuant to this subsection and shall transfer such amount to the Senior Trust Fund

(b) An individual who has an income tax liability may, in addition to the liability, include a donation of $1.00 or more to be paid to the Senior Trust Fund as established pursuant to §4101(i), Title 11 of the Delaware Code. The Division of Revenue shall determine the total amount designated pursuant to this subsection and shall transfer such amount to the Senior Trust Fund

(c) The Division of Revenue shall provide a space on the Delaware income tax return form whereby an individual may voluntarily designate a contribution of an amount of $1.00 or more to the Senior Trust Fund.

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

Approved July 27, 2012