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

CHAPTER 380
FORMERLY
HOUSE BILL NO. 350

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 Subchapter IX, Chapter 11, Title 30 of the Delaware Code as follows:

§ 1195. Home Of The Brave Foundation Fund.

(a) There is hereby established a Home Of The Brave Foundation Fund for use by individuals who claim an overpayment of taxes to designate an amount to be deposited in an account for the Fund, or for use by individuals who have an income tax liability to designate an amount to be paid to the 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 be deducted from the refund that would otherwise be payable to the individual and, instead, be paid to the Fund. The Division of Revenue shall forward the amounts designated for the Fund to the Home Of The Brave Foundation who shall deposit those amounts to the credit of the Home Of The Brave Foundation Fund.

(c) 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 Fund. The Division of Revenue shall forward the amounts designated for the Fund to the Home Of The Brave Foundation who shall deposit those amounts to the credit of the Home Of The Brave Foundation Fund.

(d) 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 Home Of The Brave Foundation Fund.

(e) 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.

(f) From time to time as determined by the Delaware State Clearinghouse Committee, the Home Of The Brave Foundation shall submit a report to members of the Committee detailing revenues, expenditures, and program measures for the fiscal period requested. The report must be descriptive in nature, as well as concise and informative. The Committee may summon any person employed by or associated with the Home Of The Brave Foundation to appear before the Committee to answer questions as the Committee may require.

Section 2. Amend Subchapter IX, Chapter 11, Title 30 of the Delaware Code as follows.

§§1196-1203. [Reserved.]

Approved July 27, 2012