

CHAPTER 184
FORMERLY
HOUSE BILL NO. 140

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO CONTRIBUTIONS TO THE DELAWARE VETERANS TRUST FUND.

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

Section 1. Amend Chapter 11, Title 30 of the Delaware Code as follows:

§ 1197. Delaware Veterans Trust Fund.

(a) 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 any amount to the Delaware Veterans Trust Fund established pursuant to § 8721 of Title 29.

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

(c) The Division of Revenue shall determine the total amount designated pursuant to this section and shall transfer such amount to the Delaware Veterans Trust Fund.

Section 2. This act shall become effective upon the establishment of the Delaware Veterans Trust Fund.

Approved September 17, 2013