

CHAPTER 313
FORMERLY
SENATE BILL NO. 182

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

§ 1198. Protecting Delaware's Children Fund.

(a) There is hereby established a Protecting Delaware's Children Fund for individuals who claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who have an income tax liability to designate an amount to be paid to that 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 shall be deducted from the refund that would otherwise be payable to the individual and paid to the Protecting Delaware's Children Fund.

(c) An individual who has an income tax liability may, in addition to the obligation, include a donation of \$1.00 or more to be paid to the Protecting Delaware's Children Fund.

(d) 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 an amount of \$1.00 or more to the Protecting Delaware's Children Fund.

(e) The amount so designated by the 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. In neither case may those amounts be included in the general revenue of the State, but shall be forwarded by the Division of Revenue to the Delaware Community Foundation who, in turn, shall deposit them to the credit of the Protecting Delaware's Children Fund to be used for promoting public awareness of child abuse and child abuse reporting.

(f) From time to time as determined by the Delaware State Clearinghouse Committee, the custodians of the Protecting Delaware's Children Fund at the Delaware Community Foundation shall submit a detailed report to members of the Committee of revenues, expenditures, and program measures for the fiscal period in question. The report must be descriptive in nature, as well as concise and informative. The Committee may cause any person employed by or associated with the Protecting Delaware's Children Fund at the Delaware Community Foundation to appear before the Committee and answer questions that the Committee may require.

Approved July 15, 2014