CHAPTER 208
FORMERLY
HOUSE BILL NO. 85

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO STATE TAXES.

WHEREAS, current law specifically prohibits school taxes from being collected by tax intercept; and

WHEREAS, currently millions of dollars of property taxes are owed to school districts and local governments; and

WHEREAS, such taxes are difficult to collect; and

WHEREAS, tax intercept programs have been successful in collecting child support and other obligations owed the State and will help collections for education and other taxes; and

WHEREAS, the five year school tax arrears for all three counties totaling $32,366,986.44 are as follows:

New Castle County	Appoquinimink	$1,887,436.12	
	Brandywine	$2,800,880.49	
	Christina	$5,512,378.04	
	Colonial	$3,714,979.20	
	Red Clay	$4,356,238.61	
	Smyrna	$ 173,278.24	
	VoTech (Polytech)	$ 19,607.10	
	VoTech (New Castle)	$1,682,942.79	Total for NCC $20,147,740.59
Kent County	Caesar Rodney	$ 726,348.29	
	Capital	$1,953,670.62	
	Lake Forest	$ 685,631.99	
	Milford	$ 221,652.72	
	Polytech	$ 417,886.15	
	Smyrna	$ 666,805.06	
	Woodbridge	$ 48,445.77	Total for Kent $4,720,440.60
Sussex County	Cape Henlopen	$1,385,644.76	
	Delmar	$ 306,423.90	
	Indian River	$2,437,659.84	
	Laurel	$ 728,236.64	
	Milford	$ 452,149.21	
	Seaford	$ 837,276.17	
	Sussex Tech	$ 638,004.32	
	Woodbridge	$ 713,410.41	Total for Sussex $7,498,805.25.

NOW, THEREFORE:

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

Section 1. Amend § 545(b)(1), Title 30 of the Delaware Code as follows:

(b) Definitions. -- For purposes of this section:

(1) "Claimant agency" means:

a. Any department or agency of the State, including the University of Delaware, Delaware State University and Delaware Technical and Community College, with respect to any debt owed to it and any political subdivision or school district of this State, with respect to property taxes owed to it; and

Approved March 17, 2016