



SPONSOR: Rep. Hudson & Sen. Cook

HOUSE OF REPRESENTATIVES

141st GENERAL ASSEMBLY

HOUSE BILL NO. 257

AN ACT TO AMEND TITLES 7, 16, 29, 30 AND 31 OF THE DELAWARE CODE RELATING TO DELAWARE PERSONAL INCOME TAX CHECKOFF PROGRAMS.

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

1 Section 1. Amend Chapter 11, Title 30 of the Delaware Code by adding the following sections to Subchapter IX
2 to read as follows:

3 "§1182. Procedures for contributions to the Delaware Non-game Fish and Wildlife, Habitat and Natural Areas
4 Preservation Fund.

5 (a) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule
6 whereby an individual may voluntarily designate a contribution of any amount to the Delaware Non-game Fish
7 and Wildlife, Non-game Habitat and Natural Areas Preservation Fund established in §204 of Title 7.

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

11 (c) The Division of Revenue shall determine the total amount designated pursuant to this section and
12 shall transfer such amount to the Delaware Non-game Fish and Wildlife, Non-game Habitat and Natural Areas
13 Preservation Fund.

14 (d) To accomplish the purpose of the Fund, the Department of Natural Resources and Environmental
15 Control, with the cooperation of the Division of Revenue, shall use the Fund to provide adequate educational
16 information, including instructions which accompany state income tax return form or schedules.

17 §1183. Organ and Tissue Donor Awareness Trust Fund Contributions.

18 (a) The Division of Revenue shall provide a space on the state individual income tax form whereby an
19 individual may voluntarily designate a contribution of any amount desired to the Organ and Tissue Donor

Awareness Trust Fund created by §2729 of Title 16. The amount so designated by an individual on the state income tax return form or schedule shall be deducted from the tax refund to which the individual is entitled or added to the individual's payment and shall not constitute a charge against the income tax revenues due the state.

(b) All contributions to the Organ and Tissue Donor Awareness Trust Fund shall be deposited into the Fund within 20 days after receipt of such funds.

§1184. Emergency Housing Assistance 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 Emergency Housing Assistance Fund established in §7953 of Title 29 of the Delaware Code.

(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 Emergency Housing Assistance Fund.

(d) To accomplish the purpose of this program, the Department of Health and Social Services, with the cooperation of the Division of Revenue shall use the Fund to provide adequate educational information, including instructions which accompany state income tax return form or schedules.

§1185. U. S. Olympics Account.

(a) There is hereby established, within the Office of the State Treasurer, a U.S. Olympics account, 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 deposited to such an account, pursuant to subsections (b) and (c) of this section.

(b) The amount designated shall be deducted from the refund that would otherwise be payable to the individual and paid to the U. S. Olympic Committee, a congressionally chartered corporation under Public Law 95-606, 36 U.S. C. §371 *et seq.* The Director of the Division of Revenue or the Director's designee shall forward the amounts designated to the Office of the State Treasurer which shall deposit them to the credit of the U. S. Olympics account.

47 (c) An individual who has an income tax liability may, in addition to this obligation, include a donation
48 to be deposited with the State Treasurer which shall be placed in the U. S. Olympics account.

49 (d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule
50 whereby an individual may voluntarily designate a contribution to the U. S. Olympic Committee.

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

54 (f) The Division of Revenue shall determine the total amount designated pursuant to this section and
55 shall forward such amount to the U. S. Olympics account.

56 (g) No less than annually, the State Auditor shall draw a warrant payable to the U. S. Olympic
57 Committee upon presentation of proper vouchers from the Division of Accounting. The amount of the warrant
58 shall be the amount which has been designated by the contributing individuals as provided in subsections (b) and
59 (c) of this section and verified by the Division of Revenue to be placed in the U. S. Olympics account by the
60 State Treasurer or the State Treasurer's designee.

61 §1186. Delaware Breast Cancer Education and Early Detection Fund.

62 (a) There is hereby established a Breast Cancer Education and Early Detection Fund for individuals who
63 claim an overpayment of taxes to designate an amount to be deposited in such an account or individuals who
64 have an income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of
65 this section.

66 (b) An individual who claims an overpayment of taxes on an income tax return may designate a
67 contribution to be deducted from the refund that would otherwise be payable to the individual and paid to the
68 Breast Cancer Education and Early Detection Fund. The Division of Revenue shall forward the amounts so
69 designated to Women and Wellness, Inc., who shall deposit them to the credit of the Delaware Chapter of the
70 National Breast Cancer Coalition to be used for breast cancer education and early detection.

71 (c) An individual who has an income tax liability may, in addition to the obligation, include a donation
72 to be paid to the Breast Cancer Education and Early Detection Fund. The Division of Revenue shall forward the
73 amounts so designated to Women and Wellness, Inc., who shall deposit them to the credit of the Delaware
74 Chapter of the National Breast Cancer Coalition to be used for breast cancer education and early detection.

75 (d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule
76 whereby an individual may voluntarily designate a contribution to the Breast Cancer Education and Early
77 Detection Fund.

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

81 (f) From time to time as determined by the Delaware Sate Clearinghouse Committee, Women and
82 Wellness, Inc. shall submit a detailed report to the Committee of revenues, expenditures and program measures
83 for the fiscal period in question. Such report shall also be sufficiently descriptive in nature so as to be concise
84 and informative. The Committee may cause Women and Wellness, Inc. to appear before the Committee and to
85 answer such questions as the Committee may require.

86 §1187. Delaware Children's Trust Fund.

87 (a) Until the administrator of the Delaware Children's Trust Fund, created in accordance with Chapter 4
88 of Title 31, certifies that the assets in the Fund exceed \$2,000,000, every person who files an individual state
89 income tax return and who is entitled to a refund may designate that all or any portion of the total amount of the
90 refund shall be donated to the Children's Trust Fund in lieu of that amount being returned to him/her. In the case
91 of a joint return of husband or wife who are entitled to a tax refund, a designation may be made for all or any
92 portion of the total amount of the refund to be donated to the Fund in lieu of that amount being returned to them.
93 The designation shall be made a the time of the filing of the tax return and shall be made upon the income tax
94 return form or schedule as prescribed by the Division of Revenue.

95 (b) The tax designation authorized in this section shall be clearly and unambiguously printed on the
96 state individual income tax return.

97 (c) Upon receipt of any taxpayer's income tax return upon which a designation to the Fund has been
98 made, the Division of Revenue shall enter in a central record the amount of the donation and the name of the
99 donor. The Director shall forward such amounts directly to the Trust Fund's administrator for deposit in the
100 Fund.

101 §1188. Delaware Diabetes Education Fund.

102 (a) There is hereby established a Delaware Diabetes Education Fund for individuals who claim an
103 overpayment of taxes to designate an amount to be deposited in such an account for individuals who have an
104 income tax liability to designate an amount to be paid to that Fund, pursuant to subsections (b) and (c) of this
105 section.

106 (b) An Individual who claims an overpayment of taxes on an income tax return may designate a
107 contribution to be deducted from the refund that would otherwise be payable to the individual and paid to the
108 Delaware Diabetes Education Fund. The Division of Revenue shall forward the amounts so designated to the
109 Delaware Chapter of the American Diabetes Association to be used for diabetes education in the State of
110 Delaware.

111 (c) An individual who has an income tax liability may, in addition to the obligation, include a donation
112 to be paid to the Delaware Diabetes Education Fund. The Division of Revenue shall forward the amounts so
113 designated to the Delaware Chapter of the American Diabetes Association to be used for diabetes education in
114 the State of Delaware.

115 (d) The Division of Revenue shall provide a space on the Delaware income tax return form or schedule
116 whereby an individual may voluntarily designate a contribution to the Delaware Diabetes Education Fund.

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

120 (f) From time to time as determined by the Delaware State Clearinghouse Committee, the Delaware
121 Chapter of the American Diabetes Association shall submit a detailed report to the members of the Committee
122 detailing revenues, expenditures and program measures for the fiscal period in question. The Committee may
123 cause any person employed by or associated with the Delaware Chapter of the American Diabetes Association to
124 appear before the Committee and to answer such questions as the Committee may require."

125 Section 2. Amend Title 7 of the Delaware Code by striking in its entirety §203 of said Title.

126 Section 3. Amend §2728, Title 16 of the Delaware Code by striking subsection (b) of said section in its entirety.

127 Section 4. Amend §2729(b), Title 16 of the Delaware Code by striking said subsection in its entirety and by
128 redesignating existing subsection (c) as new subsection (b) of said section.

129 Section 5. Amend Title 29 of the Delaware Code by striking in its entirety §7952 of said Title.

130 Section 6. Amend Title 30 of the Delaware Code by striking in their entirety §1157, §1159 and §1160 of said
131 Title.

132 Section 7. Amend §407, Title 31 of the Delaware Code by striking subsections (b), (c) and (d) of said section
133 and redesignating the remaining subsections of said §407 accordingly.

134 Section 8. Sections 1182 through 1188 of this Act are intended only to make technical changes and to amend the
135 location of various provisions within the Delaware Code and not to substantively change existing law.

SYNOPSIS

Delaware has six programs supported by donations of personal income tax refunds or additional payments of tax. This is accomplished by checking one or more of several boxes on the personal income tax return to designate a program and the amount of a taxpayer's contribution.

The programs are the Delaware Non-game Fish and Wildlife, Habitat and Natural Areas Preservation Fund; the Organ and Tissue Donor Awareness Trust Fund; the Emergency Housing Assistance Fund; The U. S. Olympics account; the Delaware Breast Cancer Education and Early Detection Fund; the Delaware Children's Trust Fund, the Delaware Diabetes Education Fund and the U. S. Olympics Account.