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Sens. Pettyjohn, Wilson

HOUSE OF REPRESENTATIVES  
152nd GENERAL ASSEMBLY

HOUSE BILL NO. 30

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO THE DISABLED VETERAN  
PROPERTY TAX CREDIT.

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

1 Section 1. Amend § 1917, Title 14 of the Delaware Code by making deletions as shown by strike through and  
2 insertions as shown by underline as follows:

3 § 1917. Collection and deposit of school taxes.

4 (d) (1) If authorized by majority vote of the whole school board of the local school district pursuant to § 6102(r) of  
5 Title 29, there shall be allowed a credit against taxation in the full amount of tax liability imposed pursuant to this chapter  
6 on the valuation of any qualified property. For purposes of this subsection, "qualified property" shall mean property owned  
7 and occupied as a dwelling by and as the principal residence of a qualified person. A "qualified person" means a veteran  
8 who receives from the United States Department of Veterans Affairs or its successor agency 100% disability compensation  
9 due to a service-connected, permanent and total disability based on individual unemployability or a 100% disability rating,  
10 who is legally domiciled in this State ~~for a period of at least 3 consecutive years.~~ State. Mere seasonal or temporary  
11 residence within the State, of whatever duration, shall not constitute domicile within the State for the purposes of this  
12 section. Absence from this State for a period of 12 months shall be prima facie evidence of abandonment of domicile in this  
13 State. The burden of establishing that the claimant meets the definition of qualified person shall be upon the claimant. The  
14 receiver of taxes and county treasurer shall apply such credit after any change to the current expense tax rate pursuant to §  
15 6102 of Title 29.

SYNOPSIS

This Act removes the 3 year residency requirement to qualify for the disabled veteran tax credit.