

**AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE  
RELATING TO THE UNIVERSAL CHARITABLE CREDIT.**

1 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF**  
2 **DELAWARE:**

3  
4 **Section 1.** Amend [Title 30, Chapter 11, Subchapter II of the Delaware Code](#) by  
5 adding,

6 “§ 1118: Universal Charitable Credit.

7 (a) Establishment. The Universal Charitable Credit is established to permit  
8 taxpayers to direct a portion of their state income tax liability to “qualified  
9 charitable organizations” designated exempt from federal income taxation  
10 under [section 501\(c\)\(3\) in the Internal Revenue Code](#).

11 (b) Definitions.

12 (1) A credit is allowed against the taxes imposed by this title for  
13 voluntary cash contributions by the taxpayer or on the taxpayer's  
14 behalf during the taxable year to qualified charitable organizations not  
15 to exceed:

16 a. Five hundred dollars in any taxable year for a taxpayer who  
17 files as: single individual, head of household or married filing  
18 separately.

19 b. One thousand dollars in any taxable year for a married couple  
20 filing a joint return.

21 (2) The credit allowed by this section is in lieu of a deduction pursuant

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1 to [section 170 of the internal revenue code](#) and taken for state tax  
2 purposes.

3 (3) Taxpayers taking a credit authorized by this section shall provide  
4 the names of the qualified charitable organizations along with the  
5 amount and date of the cash contributions to the department of  
6 revenue on forms provided by the department..

7 (4) The department of revenue shall compile and make available to the  
8 public a list of qualified charitable organizations.

9 (5) For the purposes of this section:

10 a. "Qualified charitable organizations" means charitable  
11 organizations that are:

- 12 1. exempt from federal income taxation under [section 501\(c\)\(3\)](#)  
13 [of the internal revenue code](#), incorporated in the State of  
14 Delaware, in good standing with the Delaware Department of  
15 Revenue, and  
16 2. not under suspension per [section 501\(p\) of the internal](#)  
17 [revenue code](#), or revocation per the [Internal Revenue Bulletin](#) at  
18 the time of the contribution.

19 b. Taxpayers choosing to make voluntary cash contributions  
20 through an umbrella charitable organization that collects donations  
21 on behalf of member charities shall designate that the donations be

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1 directed only to member charitable organizations that would  
2 qualify under this section on a stand-alone basis.

3 (6) Carryover.

4 a. The allowable credit shall be applied against the qualified tax  
5 liability for the year in which it is claimed, but shall not exceed the  
6 total liability of the taxpayer for that year.

7 b. A credit granted under this article shall not be carried back or  
8 refunded.

9 (7) Notwithstanding any other provision of law, the department of  
10 revenue shall settle, assess or determine the tax of an applicant under  
11 this subsection within 90 days of the filing of all required final returns  
12 or reports in accordance with [Title 30 of the Delaware Code](#).

13 (c) Retroactivity.

14 This act applies retroactively to taxable years beginning from and after  
15 December 31, 2016.”

16  
17 - END -