

Delaware
Division of Revenue
2012 - 2013 Updates

Presented by:
Michael Smith
Assistant Director

Delaware Division of Revenue

Bills Passed in 146th
Delaware General Assembly

- Eleven bills passed this session that impact Title 30, Taxation.
- HB 350 and SB 244 creates additional refund check off boxes for PIT. Home of the Brave Foundation and Senior Trust Fund respectively.

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Bills Passed in 146th
Delaware General Assembly

- HB 251, HB 257, HB 341, HB 369, SB 227 and SB 248 address license and gross receipts.
- HB 251 - eliminates the license category for crude oil lightering.

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Bills Passed in 146th Delaware General Assembly

- HB 257 - requires individuals regulated under the authority of the Division of Professional Regulation to be compliant with their state tax obligations.
- Failure to comply will result in suspension of professional license and removal from potential state vendor list.



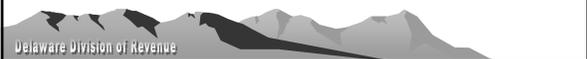
Bills Passed in 146th Delaware General Assembly

- HB 341 - exempts the use tax for non profits who lease motion picture films.
- HB 369 – clarifies the transactions that were made exempt by HB 10 and HB 142 from last general session.



Bills Passed in 146th Delaware General Assembly

- SB 227 – creates “Quality Assessment Fees” for nursing home or long term care facilities.
- Fees will be placed in “Quality Assessment Fund” to be matched with Federal Medicaid dollars.



Bills Passed in 146th Delaware General Assembly

- SB 248 – requires providers of telecommunication services in Delaware to collect/remit a \$0.04 fee.
- Fee used to create Relay Service for persons who have deafness, hearing loss and speech disabilities.



Bills Passed in 146th Delaware General Assembly

- HB 181, HB 275 and SB 271 create gross receipts and income tax credits.
- HB 181 – provides credit for telegraph and telephone line companies



Bills Passed in 146th Delaware General Assembly

- HB 275 – creates a “Veteran Opportunity Credit”
- SB 271 – expands the New Economy Jobs Program.



DOR Major Areas of Attention

- Continued Focus on Corporate Audits
 - Non file of gross receipts, underreporting, categories of income
 - VDA program
- Implementation of New Partnership Return Processing System
 - This may lead to focus on Partnership Pass-Through Audits

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DOR Major Areas of Attention

- Increased Focus on Personal Audits
 - Non file, underreporting, etc.
 - EOAD/RAR and CP2000
 - Requirements to file amended returns within 90 days.

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Questions ???

Michael Smith
Assistant Director
Delaware Division of Revenue
(302) 577-8445
michael.x.smith@state.de.us

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