



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

DIVISION OF REVENUE
TAX RULING 79-4

July 20, 1979

- Corporation Income Tax - Deduction for Costs of
Removing Certain Architectural Barriers

Section 3 of House Bill No. 334, 130th General Assembly, approved by the Governor on June 6, 1979, (Vol. 62, Chap. 56, Laws of Del.), amends Section 1903 (a), Chapter 19, Title 30, Delaware Code, relating to corporation income tax, by adding a new modification to allow a deduction, in computing Delaware entire net income, for the cost incurred (not to exceed \$5,000) of a renovation project to remove physical design features in a building that restrict the full use of the building by physically handicapped persons. The term "building" means a building or structure, or a portion thereof, located in Delaware and open to the general public, and includes sidewalks, curbing, driveways, and entrances connected with or related to the use of the building or structure. Expenditures incurred to remove architectural barriers or physical design features for the purpose of making the building more accessible to, or usable by, handicapped individuals will generally qualify for the deduction, subject to the \$5,000 limitation.

This amendment shall apply to qualified renovation expenses incurred after December 31, 1978, and shall be deductible in the taxable year in which the project is completed.


John L. Sullivan
Director of Revenue

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