



**149th GENERAL ASSEMBLY  
FISCAL NOTE**

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| <b>BILL:</b>        | <b>SENATE BILL NO. 26</b>                                                                                 |
| <b>SPONSOR:</b>     | <b>Senator Henry</b>                                                                                      |
| <b>DESCRIPTION:</b> | <b>AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO<br/>BUSINESS TAX CREDITS AND DEDUCTIONS.</b> |

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**Assumptions:**

1. This Bill becomes effective for the tax year beginning after December 31, 2017
2. This Bill creates a \$100 tax credit for any business placing an automatic external defibrillator in service within the State
3. Approximately 3,000 defibrillators have been purchased with grant funding through the the Office of Emergency Medical Services' Delaware Early Defibrillation Program since 2001.
4. The Office of EMS estimates approximately 20-30 non-grant funded AEDs are registered annually.

**Revenue Loss:**

FY 2018: \$0

FY 2019: \$2,000-\$3,000

FY 2020: \$2,000-\$3,000

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