153rd GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**SENATE BILL NO. 268**
SPONSOR:	**Senator Brown**
DESCRIPTION:	**AN ACT TO AMEND TITLE 2, TITLE 9, TITLE 19, AND TITLE 30 OF THE DELAWARE CODE RELATING TO SUPPORT FOR FEDERAL WORKERS AFFECTED BY A GOVERNMENT SHUTDOWN.**

Assumptions:

1. This Act becomes effective upon the signature of the Governor.

2. This Act provides support for federal workers living in Delaware during a federal government shutdown.

3. According to the Bureau of Labor Statistics, as of December 2025, there are approximately 6,300 active federal civilian workers who live in Delaware.

4. This Act establishes the Federal Government Shutdown Worker Assistance Loan Fund. The special fund will be administered by the Department of Labor (DOL) and will provide interest-free loans to residents of the State who are federal workers who are furloughed or required to work without pay during a shutdown.
    a. This Act expands upon the duties of DOL during a federal government shutdown. To implement the provisions of this Act, DOL may require additional staffing and other resources. As of the issuance of this fiscal projection, no response from the DOL has been received regarding the resources required to comply with this Act.

5. In addition, this Act directs the Delaware Department of Transportation, Delaware Transit Corporation (DART), to provide free transportation on public transit to federal workers. DART estimates that of the 6,300 federal workers living in Delaware, if 2% of workers took advantage of public transit, riding 3 times per week at $4 per day, the revenue loss could be up to an estimated $1,500 per week.

6. A temporary reduction of school revenue could occur if a shutdown were to delay the collection of school property taxes through the end of a fiscal year. This would require a shutdown significantly longer than the 42 days that occurred in 2025. As shutdowns may impact some or all federal employees within Delaware and shutdown lengths are impossible to predict, the actual fiscal impact of this provision is unknown and indeterminable.
    a. A shutdown impacting all federal employees residing in Delaware that lasts long enough to delay the collection of school property taxes until the following fiscal year could reduce local school revenue ranging between $1.5 to $5.7M based on the following assumptions.
        i. The United States Census Bureau shows that approximately 73% of households own their own home, meaning out of the 6,300 federal workers, up to 4,599 may own a home.
        ii. A statewide median home sale price average of $380,000.
        iii. In Fiscal Year 2026, school property tax rates range from 0.1679 to 0.61499 per $100 assessed value, which means the tax collected on the median home value would range from $638.00 to $2,337.00 per home.

7. Per the Department of Finance, a temporary reduction of State revenue could occur if a shutdown were to delay the collection of taxes. As shutdowns may impact some or all federal employees within Delaware and shutdown lengths are impossible to predict, the actual fiscal impact of this provision is unknown and indeterminable.

Cost:

	General Fund	**Transportation Trust Fund**	**Local School Revenue**
Fiscal Year 2027:	Indeterminable	Indeterminable	Indeterminable
Fiscal Year 2028:	Indeterminable	Indeterminable	Indeterminable
Fiscal Year 2029:	Indeterminable	Indeterminable	Indeterminable

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