

SPONSOR: Rep. Hudson & Sen. Blevins & Sen. Henry;

Sen. Simpson

## HOUSE OF REPRESENTATIVES

### 145th GENERAL ASSEMBLY

#### HOUSE BILL NO. 92

#### AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO OCCUPATIONAL LICENSES AND FEES.

#### BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF :

Section 1. Amend § 2105, Chapter 21, Title 30 of the Delaware Code by deleting the caption thereof and by substituting the following caption: “Exemption for certain persons 65 years of age or older and for direct care workers employed by or under contract to a licensed Personal Assistance Services Agency.” and by inserting between the words “older” and “whose” in the body of that section the following words, punctuation and numerals: “or who is licensed as a direct care worker under § 2301(a)(7) and”.

Section 2. Amend § 2301(a), Chapter 23, Title 30 of the Delaware Code by redesignating paragraphs (7) through (25) as paragraphs (8) through (26) and adding a new paragraph (7) as follows:

“(7) Direct Care Worker, \$75. ‘Direct care worker’ means an individual (aide, assistant, caregiver, technician or other designation used) as defined in Department of Health and Social Services Regulation § 4469(1.1) (or successors thereto) employed by or under contract to a personal assistance services agency to provide personal care services, companion services, homemaker services, transportation services and those services as permitted in § 1921(a)(19) of Title 24 of the Delaware Code to consumers. The direct care worker provides these services to an individual primarily in their place of residence.”.

Section 3. Amend § 2301(e)(5), Chapter 23, Title 30 of the Delaware Code by deleting the punctuation and numerals “(12), (13)” in that paragraph and replacing them with the punctuation and numerals “(13), (14)”.

Section 4. Amend § 2301(f), Chapter 23, Title 30 of the Delaware Code by striking the punctuation, words and numerals “(5), (8), (9), (11), (14), (15), (19) and (21)-(26)” and substituting therefore the punctuation words and numerals “(5), (9), (10), (12), (15), (16), (20) and (22)-(26)”.

Section 5. If any provision of this Act or the application thereof to any person or circumstance is held invalid, such

invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

Section 6. This Act shall become effective for taxable periods beginning after December 31, 2008.

### SYNOPSIS

The act defines a new class of occupational license tax licensee for direct care workers and provides for the license fee of such direct care workers to be reduced, if the gross receipts of such direct care workers for the 12 months, beginning July 1 and ending June 30, preceding the year of license application or renewal are less than \$10,000 or direct care workers would be exempted if they are employed by or under contract with a Personal Assistance Services Agency (PASA).