

LAWS

OF THE

STATE OF DELAWARE

PASSED AT THE

SPECIAL SESSION

OF THE

ONE HUNDRED AND NINTH GENERAL ASSEMBLY

HELD AT DOVER

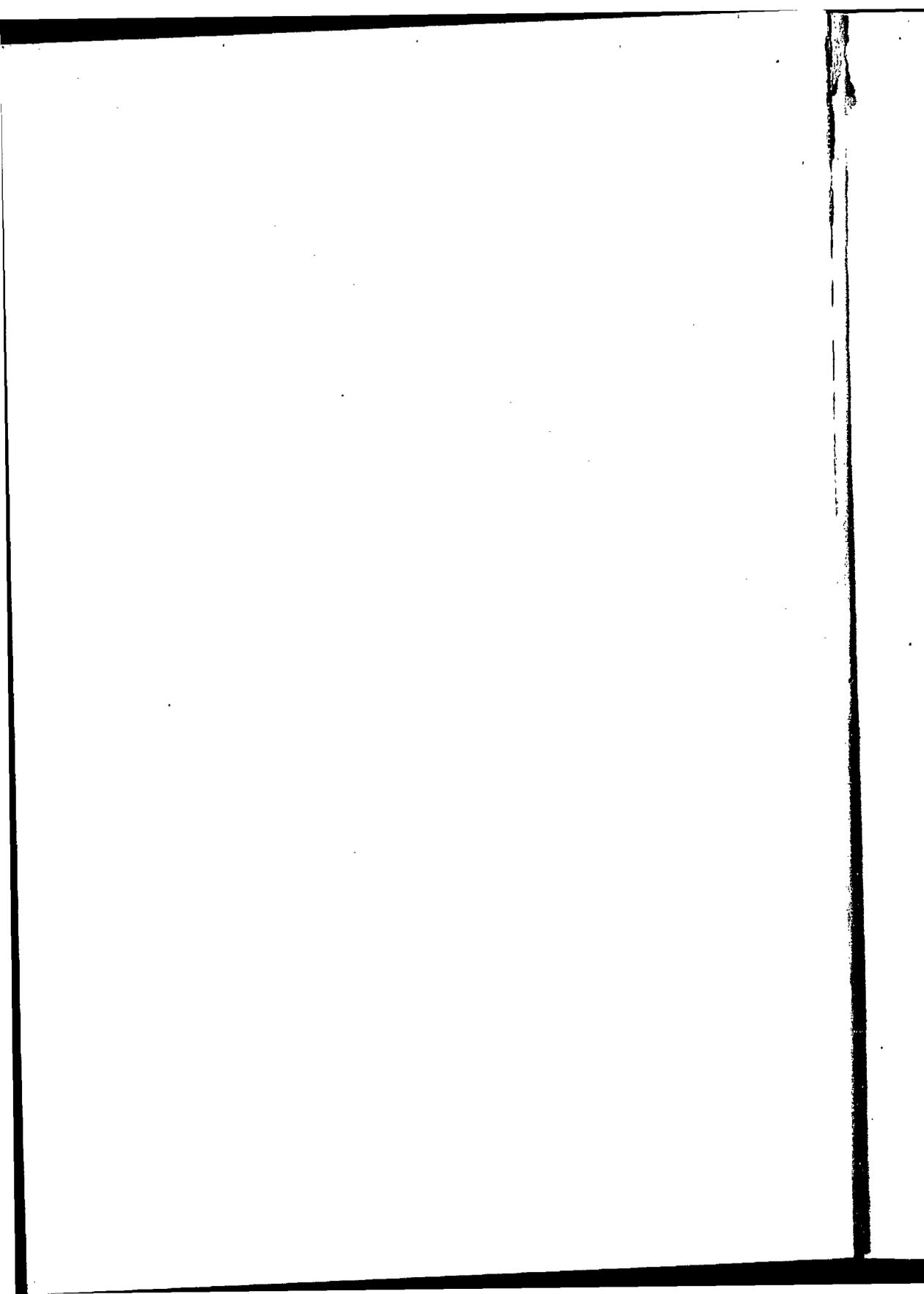
On Friday, March 24, A. D.
1944

AND

IN THE YEAR OF THE INDEPENDENCE OF THE UNITED STATES
OF AMERICA, THE ONE HUNDRED AND SIXTY-EIGHTH

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LAWS OF DELAWARE

State Revenue and Supplies

CHAPTER 1

INCOME TAX

AN ACT TO EXEMPT FROM INCOME AND GROSS INCOME TAX THE COMPENSATION OF PERSONS IN THE ARMED FORCES OF THE UNITED STATES OR THE MERCHANT MARINE OF THE UNITED STATES OR SERVING IN THE AMERICAN RED CROSS, THE SOCIETY OF FRIENDS, THE WOMEN AIR FORCE SERVICE PILOTS OR THE UNITED SERVICE ORGANIZATIONS AND ATTACHED TO AND SERVING WITH THE ARMED FORCES OF THE UNITED STATES UP TO THE FIRST THREE THOUSAND DOLLARS (\$3,000.00) IN CERTAIN TAXABLE YEARS.

Be it enacted by the Senate and House of Representatives of the State of Delaware in General Assembly met:

Section 1. That for the purpose of taxation in respect of the income tax or war emergency tax on gross incomes the compensation of a taxable received for service in the Armed Forces of the United States, including mustering-out pay, or for service in The Merchant Marine of the United States, or for serving in The American Red Cross, The Society of Friends, The Women Air Force Service Pilots or the United Service Organizations attached to and serving with the Armed Forces of the United States, up to the first Three Thousand Dollars (\$3,000.00) of the amount of such compensation, including mustering-out pay, shall be exempt from the provisions of Article 12, Chapter 6, Revised Code of Delaware 1935, as amended, relating to the income tax and from the provisions of Article 26, Chapter 6, Revised Code of Delaware 1935, as amended, relating to the war emergency tax on gross incomes, being Chapter 7, Volume 44, Laws of Delaware 1943.

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Section 2. The provisions of this act shall be effective for each of the taxable calendar years 1942, 1943 and 1944 and for each taxable calendar year thereafter for the duration of the war and the State Tax Department is hereby directed to refund any tax paid upon the income of any taxable for each of the taxable years 1942, 1943 and 1944 to the extent to which said tax or taxes have been paid upon compensation, including mustering-out pay, as hereinbefore exempted upon receipt of a claim properly executed by a taxable evidencing over-payment of tax.

Section 3. All acts or parts of acts inconsistent with the provisions of this Act are hereby repealed to the extent of such inconsistency only.

Approved March 24, 1944.

Elections

CHAPTER 2

RELATING TO REGISTRATION OF VOTERS

AN ACT TO AMEND CHAPTER 56 OF THE REVISED CODE OF DELAWARE 1935, AS AMENDED, RELATING TO REGISTRATION OF VOTERS.

Be it enacted by the Senate and House of Representatives of the State of Delaware in General Assembly met:

Section 1. That Chapter 56 of the Revised Code of Delaware 1935, as amended by Chapter 110, Volume 44, Laws of Delaware, be and the same is hereby further amended by striking out and repealing all of the first paragraph of 1712. Sec. 7. thereof and by enacting and inserting in lieu thereof the following:

In those years in which a supplementary registration is had, as provided for in this Chapter, it shall be the duty of the Registrar and two Assistant Registrars appointed in each election district in this State to register the names of all qualified voters in each such election district, whose names do not appear as qualified voters on the books of registered voters, and to that end they shall sit for the purpose of ascertaining and registering the persons who are qualified to enjoy the right of an elector and who shall apply in person for registration, and whose names do not already appear as qualified voters on the books of registered voters, at such public and suitable places in their respective election districts as will, in the judgment of the Board of Registration of the respective registration department districts in this State, be the most convenient for the voters thereof, from eight o'clock a. m. until seven o'clock p. m., with an intermission from twelve to one o'clock, on the second Wednesday in July and on the third Saturday next preceding the day of election.

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Section 2. That wherever in the laws of this State, pertaining to the registration of voters, the phrases "second Thursday in August" or "the registration day in the month of August", or "the last registration day in August" are used in connection with registration of voters, the same are hereby repealed and stricken out and the phrase "second Wednesday in July" is hereby enacted and inserted in lieu thereof.

Section 3. That Chapter 56 of the Revised Code of Delaware 1935, as amended, be and the same is hereby further amended by striking out and repealing all of the last paragraph of 1727. Sec. 22. thereof and by enacting and inserting in lieu thereof of the following:

It shall be the duty of the Board of Registration of each Registration Department District, prior to the second Wednesday in July in the year in which a general election is to be held, to deliver the two "Registers" and the two "Books of Registered Voters" of each election district in its Registration Department District, to the Registrar of said election district; provided, that in any year in which there is a special election, the registration books for the election districts in which the special election is to be held, shall be delivered by the Board of Registration of the Registration Department District in which the said special election is to be held, to the proper Registrars.

Within three days after the registration day on the second Wednesday in July on which a supplementary registration is held, the Registrar of each election district shall return and deliver to said Boards of Registration respectively said two Registers and said two Books of Registered Voters for use by said Boards of Registration, which Boards shall retain the custody thereof until said Boards shall deliver said books to the Registrars of each election district respectively prior to the registration day on the third Saturday next preceding the day of election; thereafter said books shall be retained by each Registrar until delivered and disposed of as hereinbefore provided.

Section 4. That Chapter 56 of the Revised Code of Delaware 1935, as amended, be and the same is hereby further amend-

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ed by enacting and adding a new paragraph thereto immediately following 1733. Sec. 28., to be known as 1733. A. Sec. 28 A., as follows:

1733. A. Sec. 28 A. In addition to the registration days as in this Chapter provided and commencing on the first day of April, A. D. 1944 and continuing each day thereafter, Sundays and legal holidays excepted, the Board of Registration for the respective Registration Department Districts in this State shall sit between the hours of 9:00 A. M. and 5:00 P. M. in the office of the Department for the purpose of registering every qualified elector who is a member of the armed forces, or of the Merchant Marine of the United States, or is serving with the American Red Cross, the Society of Friends, the Women Air Force Service Pilots, or the United Service Organizations attached to the armed forces of the United States, or who has received official notice of induction or acceptance into any of such services, whose name does not already appear as a registered voter on the registration books for his or her election district and who shall appear in person at the office of the said Board of Registration of the Registration Department District of which said person is a resident, or for the purpose of transferring the registration of any such elector; provided however, no such person shall apply for registration or transfer of registration within the period commencing ten days prior to the day of election and ending ten days thereafter.

For the purposes of this Chapter the members of the Board of Registration for the respective Registration Department Districts are authorized and empowered to perform all the duties required of registration officers as in this Chapter provided; the Board of Registration for the respective Registration Department Districts may also appoint not more than two capable persons as Auxiliary Registration officers who shall be residents and voters in the County for which they are appointed, the Auxiliary Registration officers so appointed shall possess all the powers and perform all the duties imposed by law upon registration officers, except that they shall not be nor shall they be authorized to perform any of the duties of an election officer.

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Auxiliary Registration officers appointed under the provisions of this Section shall be equally divided between the two principal political parties, and they shall serve at the pleasure of the Board of Registration making such appointments.

Before entering upon their duties as registration officers, the members of the Boards of Registration for the respective Registration Department Districts and the Auxiliary Registration officers shall take and subscribe to the oath or affirmation as prescribed in this Chapter for other registration officers.

If any vacancy or vacancies should occur among the Auxiliary Registration officers for any cause, the Board of Registration in which Registration Department District such vacancy or vacancies shall occur shall appoint some capable person or persons to fill such vacancy or vacancies and who shall possess the same qualifications and be qualified in the same manner, possess the same powers and perform the same duties as the original appointee or appointees.

Section 5. That Chapter 56 of the Revised Code of Delaware 1935, as amended, be and the same is hereby further amended by striking out and repealing all of the second paragraph of 1706. E. Sec. 1 E. thereof and by enacting and inserting in lieu thereof the following:

When the boundaries of any election district shall be changed, either as hereinabove provided or by an Act of the General Assembly, the Board of Registration of the Registration Department District of the County in which such election districts are located, not later than the thirtieth day of June of the year in which such change shall be made, shall procure and prepare the Registers, Books of Registered Voters, and Voting Books of Qualified Voters for Primary Elections, as provided for by law for each election district, and for every election district affected or created by such change of boundaries shall transfer by transcribing in said books for each such election district the names and other particulars, as required by law, of every registered voter respectively residing in each election district affected or

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created by the change of boundaries, omitting therefrom all names which theretofore have been stricken from the list of registered voters.

Any voter, whose name appears in said books as a duly registered voter of the election district before said change, shall not be required to re-register because of the change in election districts arising from said change of boundaries, but it shall be the duty of the proper Board of Registration to cause the name and particulars of every registered voter to be transferred to the proper books for such election districts, henceforth to be used for the election district of which the registered voter is then a resident.

Upon said transfer being completed, each of said books shall be compared as to their correctness and shall be verified in the same manner as now provided for by law relative to duplicate registration books and Voting Books of Qualified Voters for Primary Elections, as set forth in 1717. Sec. 12. and 1776. Sec. 8. of the Revised Code of 1935, as amended, but said books shall be known as original books and shall not be endorsed as Duplicate Books.

The said Board of Registration shall keep and preserve until the last day of February next after the ensuing general election all the books from which said transfers have been made.

Section 6. All acts or parts of acts inconsistent herewith are hereby repealed in so far as such inconsistency exists.

Approved March 24, 1944.

CHAPTER 3

PRIMARY ELECTIONS

TIME FOR HOLDING

AN ACT TO AMEND CHAPTER 58 OF THE REVISED CODE OF DELAWARE 1935, RELATING TO PRIMARY ELECTIONS.

Be it enacted by the Senate and House of Representatives of the State of Delaware in General Assembly met:

SECTION 1. That Chapter 58 of the Revised Code of Delaware 1935, be and the same is hereby amended by striking out and repealing all of the first paragraph of 1780. Sec. 12. thereof and by enacting and inserting in lieu thereof the following:

The time for holding any primary election, except primary elections to nominate candidates for municipal elections, shall be not later than on the last Saturday in August in the year in which such primary election is held, and the time for holding primary elections in the City of Wilmington to nominate candidates to be voted for at a municipal election shall be in the month of May.

SECTION 2. That wherever in the primary election laws of this State, reference is made to the phrase "second Thursday in August", or to the phrase "the registration day in the month of August", or to the phrase "the last registration day in August", said phrases are hereby repealed and stricken out and the phrase "second Wednesday in July" is hereby enacted and inserted in lieu thereof.

Approved March 24, 1944.