



## **DIRECT PAYMENTS UNDER SECTION 2 OF THE 2022 DELAWARE RELIEF REBATE PROGRAM *(Revised February 24, 2023)***

### **INTRODUCTION**

As a result of the COVID-19 pandemic, House Bill No. 360, as amended by House Amendment No. 1, of the 151<sup>st</sup> Session of the General Assembly was enacted on April 14, 2022 and is known as the “2022 Delaware Relief Rebate Program” or, the “Act.”

Section 2 of the Act states:

Within 6 months of enactment of this Act, the Department of Finance in collaboration with the Department of Technology and Information (DTI) shall develop a pathway for each adult Delaware resident who did not file a 2020 Delaware tax return or cannot otherwise be identified through other databases that may be available to the State to *receive a \$300 relief rebate directly or apply for one*. The Secretary of Finance may establish reasonable requirements for proof of identity, verification and eligibility to prevent fraudulent claims and payments including requirements for a state-issued and verified identification and valid Social Security Number. State agencies with access to personal identifying information of adult Delaware residents that may be eligible for the rebate will cooperate with information sharing to streamline such processes. Notwithstanding any other provision of this Code to the contrary, state agencies may share personally identifying information with the Department of Finance when necessary to assist the Secretary of Finance in preventing fraudulent claims, duplicate payments, or when otherwise necessary to carry out the requirements of this section. Any information shared with the Department of Finance pursuant to this section is “information from tax returns” as the term is used in § 368 of Title 30. The Department of Finance is authorized to share information with state agencies for the purpose of complying with this section notwithstanding the prohibitions from disclosure set forth at § 368 of Title 30. Any relief rebates issued pursuant to this section shall be subject to a supplemental appropriation authorized by the Delaware General Assembly.

83 Del. Laws, c. 290, § 2. [Emphasis added.]

## **PURPOSE AND LIMITATIONS**

This notice generally sets forth requirements established by the Secretary of the Delaware Department of Finance (“Department”) for proof of identity, verification and eligibility to prevent fraudulent claims and payments for each adult Delaware resident who did not timely file, or who were not required to file, a 2020 Delaware tax return to receive a \$300 relief rebate directly and without an application as provided in Section 2 of the Act.

This notice is subject to change at any time and without notice and, at such time(s) deemed appropriate by the Secretary of Finance, may be withdrawn in whole or in part. In the event of any conflicts between the contents of this informational notice and a provision of the Act, the Act will prevail. Notwithstanding anything to the contrary in this Notice, nothing set forth in this Notice is intended to confer or grant, or may be construed to confer or grant, any right or benefit to any person. Oral guidance by any employee or agent of the Department is advisory only, and the Secretary is not bound by it. This informational notice cannot be modified in any way by any employee or agent of the State other than the State of Delaware, Secretary of the Department of Finance (“Secretary”).

## **REQUIREMENTS FOR DIRECT PAYMENTS UNDER SECTION 2 OF THE 2022 DELAWARE RELIEF REBATE PROGRAM**

Subject to the information set forth under the “PURPOSE AND LIMITATIONS” of this notice, with respect to a \$300 relief rebate to be paid without an application and directly to each adult Delaware resident who did not file a 2020 Delaware tax return, to prevent fraudulent claims and payments, the requirements established by the Secretary of Finance for proof of identity, verification and eligibility include, but are not limited to, the following:

- 1) The Department collaborated with other State agencies that were able to obtain and exchange with the Department personally identifiable information of individuals who, as of December 31, 2021, were of the age of 18 years or older and a resident of this State; hereinafter, each such person a “potential direct relief rebate recipient” and, collectively, all such persons, “potential direct relief rebate recipients”. The date of December 31, 2021 was established for reasons including that such date coincided with the year for which tax returns were due for filing with respect to relief rebate recipients under Section 1 of the Act.
- 2) To help improve the accuracy of relief rebate payment delivery to a potential direct relief rebate recipient, the Department utilized third-party validation resources.

- 3) From the summary of potential direct relief rebate recipients, with the assistance of State agency and third-party resources, the Department removed each potential direct relief rebate recipient who: (a) filed a Delaware non-resident individual income tax return for tax year 2021; (b) appeared to have moved out of State by December 31, 2021; (c) appeared to have a non-deliverable mailing address; (d) provided an invalid social security number; or, (e) was deceased as of the date of Relief Rebate issuance. Hereinafter, each remaining potential direct relief rebate recipient is referred to as a "Direct Recipient."
- 4) Within a sealed envelope, using the address established above and deposited in the United States mail, the Department mailed a \$300 relief rebate by check directly to each Direct Recipient. Checks were mailed or payments were disbursed to Direct Recipients periodically from May through February 2023.
- 5) Any person eligible to receive a direct payment under Section 2 of the 2022 Delaware Relief Rebate Program who, for any reason, was not issued a direct payment under Section 2 of the 2022 Delaware Relief Rebate Program can apply for a \$300 relief rebate by application as provided in Section 2 of the Act.
- 6) For persons eligible to receive a direct payment under Section 2 of the 2022 Delaware Relief Rebate Program who did not receive a direct payment by October 2022 and who were unable to receive a relief rebate by application provided for by the Secretary of Finance, the Department further collaborated with other State agencies to identify additional potential direct relief rebate recipients.
  - A. An additional potential direct relief rebate recipient is a person who met the following criteria:
    - i) has a social security number,
    - ii) has a physical residential street mailing address located in the State or, in the case of United States active military personnel, has a military postal service address, and, either:
      - (1) (a) has State identification that (i) is verifiable by the Secretary and (ii) was issued by the Delaware Division of Motor Vehicles on or before December 31, 2021; and,  
(b) was registered to vote in the State on or before December 31, 2021 and, during 2022, voted in a Special Election, State Primary Election, General Election, School Board Election, or School Referenda in the State; or,
      - (2) (a) has State identification that (i) is verifiable by the Secretary; (ii) was issued by the Delaware Division of Motor Vehicles after December 31, 2021; and (iii) is not expiring before the time of rebate issuance; and,

(b) was registered to vote in the State with the Delaware Department of Elections on or before December 31, 2021.

- B. With the assistance of State agency and third-party resources, the Department removed each person who, after being identified as additional potential direct relief rebate recipient, either died or appeared to have moved out of State.

Hereinafter, each remaining additional potential direct relief rebate recipient is referred to as a "Additional Direct Recipient."

- 7) Within a sealed envelope, using the address established above and deposited in the United States mail, the Department will mail a \$300 relief rebate by check directly to each Additional Direct Recipient in February 2023.