

**2017 Delaware Code**  
**Title 30 - State Taxes**  
**CHAPTER 11. PERSONAL INCOME TAX**  
**Subchapter I General Provisions**  
**§ 1101. Meaning of terms.**

**Universal Citation:** 30 DE Code § 1101 (2017)

Any term used in this chapter shall have the same meaning as when used in a comparable context in the laws of the United States referring to federal income taxes, unless a different meaning is clearly required. Any reference to the laws of the United States shall mean the Internal Revenue Code of 1986 [26 U.S.C. § 1 et seq.] and amendments thereto and other laws of the United States relating to federal income taxes, as the same may have been or shall become effective, for any taxable year.

30 Del. C. 1953, § 1101; 57 Del. Laws, c. 737, § 1; 67 Del. Laws, c. 408, § 1; 71 Del. Laws, c. 347, § 7.;