



Haunted Habeas Corpus: A Legal Look at Spooky Movies

Thursday, October 22, 2026

DSBA

12:00 pm – 1:00 pm

Agenda

Presenter:

Holly O. Vaughn Wagner, Esq. | Deputy Director – Legislative & JLOC Attorney

This interactive CLE explores legal issues presented in popular scary movies, building on a recent Bar Journal article that contemplated possible civil and criminal acts in *Halloween* (1978) and *Ghostbusters* (1984). Guided through discussion prompts, attendees will identify and discuss fictional legal questions and how Delaware law might apply in real life. Come ready to discuss *Poltergeist* (1982), *Zombieland* (2009), *Nope* (2022), and any other spooky season movies that have jump scared you with their legal issues!

This seminar offers 1.0 credit to Delaware and Pennsylvania Attorneys; 1.2 credits to New Jersey Attorneys.

Holly Vaughn Wagner is the Deputy Director of the Division of Legislative Services, where she drafts legislation, serves as legal counsel and copyeditor to the Joint Legislative Oversight Committee, and promotes Oxford comma awareness. She can be reached at holly.vaughn_wagner@delaware.gov.

Gov. Meyer vetoes limit to governor's emergency orders, one lawmaker says he'll bring it again

Delaware Public Media | By Bente Bouthier

Published October 7, 2026 at 7:33 PM EDT

<https://www.delawarepublic.org/politics-government/2026-10-07/gov-meyer-vetoes-limit-to-governors-emergency-orders-one-lawmaker-says-hell-bring-it-again>

LISTEN • 1:14



Bente Bouthier / Delaware Public Media

Gov. Matt Meyer at the Carvel building in Wilmington takes questions from reporters in June 2026.

Gov. Matt Meyer’s recent vetoes included one of a law aiming to limit his office’s ability to declare emergency orders.

Delaware law currently says the governor can issue an emergency order and renew it every 30 days without limit. The bill Meyer vetoed would have capped emergency orders to 180 days. Lawmakers unanimously passed the measure earlier this year, allowing the General Assembly to terminate, amend, or extend a governor’s emergency order after 180 days.

Meyer said he rejected the bill because it “would create a constitutional standoff precisely when Delawareans need decisive action.”

But State Rep. Bryan Shupe (R-Milford) argued the lack of limitations hurt Delawareans during the COVID pandemic, when emergency orders kept many local stores closed.

"People...lost their jobs because the revenue just didn't come in," Shupe said. "Even though big box stores were still allowed to operate in the state of Delaware, like Lowe's, Home Depot, and Walmart."

Shupe noted Republicans have sought a cap to the governor emergency authority since 2020. It finally passed the General Assembly this year.

Meyer's veto added that while he understands the context of the pandemic, the law is flawed because it directs lawmakers to use concurrent resolutions, which don't need the governor's signature. Because these lack full legal weight, Meyer said it makes the measure constitutionally defective.

Current Delaware law does require the governor's emergency orders to explain the circumstances, areas threatened, conditions that created the emergency, and what will make termination of the emergency possible.

The vetoed bill's main sponsor, State Rep. Rich Collins is retiring, but Shupe said he plans to bring the measure forward again.

"When something becomes an important issue for the executive branch in Delaware, it seems that an emergency label is placed in front of it or beside it so those powers can be used," he said. "There needs to be some codified checks and balances."

Delaware law says the governor can use “all available state government resources as reasonably necessary to cope with the emergency.”

Meyer's veto also argued checks do exist on emergency powers through the judicial branch. Some groups did pursue this route during the COVID pandemic and were awarded settlements. The veto referenced a federal brought against the state by a New Castle area pastor over restrictions on places of worship during the pandemic.

According to the National Conference of State Legislatures, Delaware's legislature is not the only one to contend with and challenge executive emergency powers since the pandemic.

It said, "the pandemic forced policymakers to reckon with the fact that not all emergencies can be bound within tidy limits of days or weeks."

The NCLS said in 2023 alone, 29 states brought forward more than 100 measures to limit its executive's emergency powers. But a majority of these failed.

This is not Meyer's only Sept. 30 veto. He also nixed SB 231, HB 393, and SB 279.



STATE OF DELAWARE
OFFICE OF THE GOVERNOR
CARVEL BUILDING, TWELFTH FLOOR
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

MATTHEW MEYER

GOVERNOR

DELAWARE.GOV

September 30, 2026

TO THE MEMBERS OF THE STATE HOUSE
OF THE 153RD GENERAL ASSEMBLY:

Pursuant to Article III, Section 18 of the Delaware Constitution, I am vetoing House Substitute No. 1 for House Bill No. 329, as amended by House Amendment No. 1, (“House Bill No. 329”) by returning it with my objections to the Delaware State House without my signature.

House Bill No. 329 tries to give the General Assembly the power to act with the force of law without requiring it to follow the constitutional lawmaking process. The bill’s legislative veto is unconstitutional, and its divided-command structure would create delay, confusion, and blurred accountability when Delawareans are most at risk. Emergencies demand both constitutional safeguards and a clear chain of command; this bill undermines both.

In an emergency, divided command means delayed action, confused responders, and blurred accountability. When public safety is at stake, Delaware needs one clear chain of command—and one official the public can hold accountable. House Bill No. 329 would create a constitutional standoff precisely when Delawareans most need decisive action.

Further, House Bill No. 329 received final passage on a consent calendar at 4:17 a.m. on the final night of the legislative session. The Constitution should not be rewritten in the dead of night.

**House Bill No. 329 is Constitutionally Defective
Because it Fails to Require Presentment**

The Delaware Constitution requires the General Assembly to follow a two-step process to imbue its acts with the force of law. This process is: (1) bicameral approval of the act, and (2) presentment of the act to the Governor for approval or veto.

This two-step process is not confined to “bills” alone. The Constitution requires bicameral resolutions to be approved by both chambers: “No bill or joint resolution ... shall pass either House ... without the concurrence of a majority of all the members elected to each House.”¹ The Constitution requires bicameral resolutions to be presented to the Governor: “Every order and resolution to which the

¹ Del. Const. art. II, § 10.

concurrence of both Houses of the General Assembly may be necessary ... shall be presented to the Governor.”²

Delaware law authorizes the Governor to declare a state of emergency in the face of imminent “dangers to life, health, environment, property or public peace within the State.”³ The Governor has specified powers during a declared state of emergency, including marshalling state resources, directing emergency responders, and establishing the measures needed to protect the public.⁴ The Governor’s orders in a state of emergency “have the force and effect of law.”⁵ Under existing law, the Governor may continue the declared state of emergency “until the Governor finds that the threat or danger has passed or the emergency or disaster has been dealt with.”⁶

House Bill No. 329 would authorize the General Assembly to issue a “concurrent resolution” to terminate or amend a governor-declared state of emergency that extends beyond 180 days. This contemplated process, however, violates the Delaware Constitution. By practice—and by definition—a concurrent resolution has not force of law because it is not presented to the Governor for approval or veto as required by Article III, Section 18(d) of the Delaware Constitution. A concurrent resolution therefore has no power to alter a declared state of emergency.

The General Assembly maintains a Glossary of Terms that reflects the common understanding and practice pertaining to the different kinds of legislative resolutions. The Glossary contains the following entry for “concurrent resolution,” which illustrates the point:

A concurrent resolution is used to accomplish the same purpose in relation to the entire General Assembly that a simple resolution accomplishes for either the House or Senate singly. A concurrent resolution adopted by the General Assembly does not become a law, nor does it have the force and effect of law, nor can it be used for any purpose that requires the exercise of legislative power.⁷

The General Assembly’s directive to terminate or amend a state of emergency is an exercise of legislative power that must meet the two-step process to have any legal effect. A concurrent resolution cannot be the instrument of such a directive. This fault in House Bill No. 329 renders it constitutionally defective.

² Del. Const. art. III, § 18(d). There are narrow exceptions to presentment that are not applicable here: “a question of adjournment and those matters dealing solely with the internal or administrative affairs of the General Assembly.” *Id.* See also *infra* at 6-7.

³ 20 Del. C. § 3115(c); 20 Del. C. § 3115(a).

⁴ 20 Del. C. § 3116.

⁵ 20 Del. C. § 3115(b).

⁶ 20 Del. C. § 3115(c).

⁷ <https://legis.delaware.gov/Resources/GlossaryOfTerms> (last visited September 15, 2026); see also House Rule 19(a) (describing “Concurrent Resolutions”). Compare the Glossary’s definition of “joint resolution,” which contemplates bicameral and gubernatorial approval, and noting that a joint resolution “has the force of law while in effect.” See also House Rule 19(b) (describing “Joint Resolutions”).

I recognize the principle that a law, after it is enacted, is presumed to be constitutional, and that ambiguities in the law should be interpreted in a manner that does not render the law unconstitutional. This rule is known to lawyers as the avoidance canon.⁸ The argument would run as follows: House Bill No. 329 does not state explicitly that a concurrent resolution may bypass the Governor, therefore a court would read House Bill No. 329 to require presentment and consequently uphold it.

But the avoidance canon applies only if there is ambiguity. If there is no ambiguity, a court must apply the plain meaning of the words of the law, even if that application renders the law unconstitutional.⁹ Such is the case here. House Bill No. 329 is not ambiguous. The General Assembly did not select a “bill” or “joint resolution” to alter a state of emergency—both of these being instruments requiring presentment to the Governor. Rather, the General Assembly affirmatively chose an instrument that it understands is not presented to the Governor.¹⁰ Against the General Assembly’s own settled understanding of the kinds of resolutions it uses, it is inescapable that the General Assembly intended precisely what its words mean: authorizing the General Assembly to direct an alteration of a state of emergency without presenting that directive to the Governor.

The Pennsylvania Supreme Court addressed a remarkably analogous situation in *Wolf v. Scarnati*,¹¹ which involved a Pennsylvania statute allowing the Pennsylvania “General Assembly by concurrent resolution [to] terminate a state of disaster emergency at any time. Thereupon, the Governor shall issue an executive order or proclamation ending the state of disaster emergency.”¹²

Acting under that purported authority, the Pennsylvania General Assembly issued a concurrent resolution directing Governor Wolf to terminate a state of emergency stemming from the COVID-19 pandemic. The concurrent resolution was not presented to Governor Wolf. When Governor Wolf did not terminate the state of emergency, the legislature sued him, and Governor Wolf ultimately sought recourse through the Pennsylvania Supreme Court. The Pennsylvania Supreme Court sided with Governor Wolf, declaring the concurrent resolution “a legal nullity” because it had not been presented to the Governor.¹³

The court’s reasoning in *Wolf* was straightforward. The substance of a resolution dictates whether it must be presented to the Governor.¹⁴ Resolutions that must be presented to the Governor bear the following hallmarks: those that “reach beyond the walls of [the General Assembly’s] two chambers,”¹⁵

⁸ See *Hazout v. Tsang Mun Ting*, 134 A.3d 274, 286 & n.42 (Del. 2016).

⁹ See *id.* (constitutional avoidance does not permit a court to adopt a saving construction that would rewrite the statute or contravene the General Assembly’s intent); *Giuricich v. Emtrol Corp.*, 449 A.2d 232, 238 (Del. 1982) (“when no ambiguity exists, and the intent is clear from the language of the statute, there is no room for statutory interpretation or construction”).

¹⁰ See *supra* note 7 (Glossary of Terms; House Rule 19(a)).

¹¹ 233 A.3d 679.

¹² *Id.* at 708.

¹³ *Id.* at 707.

¹⁴ *Id.* at 689.

¹⁵ *Id.* (citation omitted).

those in which the legislature seeks to “act on behalf of the state,”¹⁶ those that “comprise[] legislation or [have] the effect of legislating,”¹⁷ or those that “have the effect of committing the State to a certain action.”¹⁸ These resolutions have “legal effect that require presentment,” and are distinguishable from resolutions that “solely involve internal matters within the General Assembly.”¹⁹

In applying this rubric, the *Wolf* court did not find it to be a particular close case: “Enforcement of [the resolution], which requires the Governor to end the state of disaster emergency, would have far-reaching legal consequences beyond the Governor simply signing and publishing a new proclamation. It would prohibit the Governor from taking legal actions, and that prohibition itself has legal effect.”²⁰ The *Wolf* court concluded that “any resolution seeking to end a declaration of disaster emergency has the effect of legislating, necessitating presentment.”²¹

Wolf is all the more relevant given the striking similarities between the Delaware and Pennsylvania constitutional requirements of presentment.²² This resemblance is no coincidence. The Delaware Supreme Court has recognized that Delaware’s 1792 Constitution “borrowed heavily from” Pennsylvania’s revised Constitution of 1790.²³ Both states’ presentment requirements descend, in turn, from the same Founding-era principle that the executive’s role in lawmaking must not be evaded “by acts under the form and name of resolutions, votes, [etc.].”²⁴ A decision of the Pennsylvania Supreme Court construing Pennsylvania’s presentment clause is thus highly persuasive authority on Delaware’s presentment clause, which is substantively identical.

House Bill No. 329 Creates an Unconstitutional Legislative Veto

The presentment defect is a symptom of a deeper structural problem. House Bill No. 329 creates a “legislative veto”—a device by which a legislature reserves the power to control the execution of a law without enacting a new law. House Bill No. 329 would permit the General Assembly to retain the

¹⁶ *Wolf*, 233 A.3d at 691 (citing *Russ v. Commonwealth*, 60 A. 169, 171 (Pa. 1905)).

¹⁷ *Id.* at 689 (citing *Joint or Concurrent Resolutions*, 24 Pa. D. 721, 723 (Pa. Att’y Gen. 1915)).

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ *Id.* at 692.

²¹ *Id.* at 697.

²² Pennsylvania’s Constitution, as applied in *Wolf*, required that legislative action be presented to the Governor before it can take effect. The Pennsylvania Constitution provided that “[e]very order, resolution or vote, to which the concurrence of both Houses may be necessary . . . shall be presented to the Governor and before it shall take effect be approved by him.” Pennsylvania amended this provision in 2021 to exempt resolutions terminating or extending disaster emergency declarations. Pa. Const. art. III, § 9.

²³ *Jones v. State*, 745 A.2d 856, 863–65 (Del. 1999).

²⁴ *Wolf*, 233 A.3d at 691 (quoting Statement of James Madison (Aug. 15, 1787)); see also *INS v. Chadha*, 462 U.S. 919, 946–51 (1983).

power to amend or terminate the Governor's emergency orders by concurrent resolution without passing a new statute, and without ever presenting its decision to the Governor.

In *INS v. Chadha*, the Supreme Court of the United States held “legislative vetoes” to be unconstitutional at the federal level,²⁵ and the high courts of our sister States have reached the same conclusion under their own constitutions, which, like Delaware's, separate the powers of government and require legislation to be presented to their governors.²⁶

Chadha rejected the legislative veto because any action that alters legal rights and duties outside the legislature must run the full federal constitutional course of bicameral passage and presentment—the two-step process that is required under our own Constitution. The *Chadha* Court explained that “convenience and efficiency are not the primary objectives—or the hallmarks—of democratic government,” and in adopting the two-step process, “the Framers ranked other values higher than efficiency.”²⁷ Separation of powers rests on the same understanding. As Justice Brandeis wrote in a passage the *Chadha* Court invoked, the doctrine was adopted “not to promote efficiency but to preclude the exercise of arbitrary power,” and “not to avoid friction, but ... to save the people from autocracy.”²⁸

Our Constitutional system turns on a set of checks and balances that ensures one branch cannot subsume the power of another. The instrument the Constitution gives the Executive to check the Legislature is the veto. Presentment exists so that no legislative act with the force of law can bind the people unless the Governor has had the chance to approve it or veto it, subject to override only by the supermajority the Constitution requires. The Framers understood that power as the Executive's “constitutional and effectual power of self-defence” against a Legislature's “propensity ... to invade the rights of the Executive.”²⁹ A legislative veto eliminates that safeguard. It removes a check by stripping the Governor of the role presentment secures.

That inversion runs against the danger the Framers feared most. They did not regard the three branches as posing equal threats to liberty; in a republic, they believed, the legislative branch is the one

²⁵ *INS v. Chadha*, 462 U.S. 919, 944, 958–59 (1983).

²⁶ See, e.g., *General Assembly of N.J. v. Byrne*, 448 A.2d 438, 439 (N.J. 1982) (statute permitting the legislature to veto executive-agency rules by concurrent resolution is unconstitutional because it “violates the separation of powers and the Presentment Clause”); *State ex rel. Barker v. Manchin*, 279 S.E.2d 622, 632 (W. Va. 1981) (legislative veto “reverses the constitutional concept of government whereby the Legislature enacts the law subject to the approval or the veto of the Governor”); *State ex rel. Stephan v. Kansas House of Representatives*, 687 P.2d 622 (Kan. 1984) (legislative veto violated the presentment requirement and worked an unconstitutional usurpation of executive power); *State v. A.L.I.V.E. Voluntary*, 606 P.2d 769 (Alaska 1980) (legislative veto by concurrent resolution of administrative regulations unconstitutional); *Missouri Coalition for the Environment v. Joint Committee on Administrative Rules*, 948 S.W.2d 125 (Mo. 1997) (same).

²⁷ *INS v. Chadha*, 462 U.S. 919, 944, 958–59 (1983).

²⁸ *Myers v. United States*, 272 U.S. 52, 293 (1926) (Brandeis, J., dissenting), quoted in *Chadha*, 462 U.S. at 959.

²⁹ The Federalist No. 73 (Alexander Hamilton), quoted in *INS v. Chadha*, 462 U.S. 919, 947 (1983).

most likely to overwhelm the others. “In republican government,” Madison wrote, “the legislative authority necessarily predominates.”³⁰

This is where House Bill No. 329’s stated justification turns against it. The bill’s synopsis describes its purpose as “creat[ing] checks and balances between the Executive and legislative Branches of State government relating to Emergency Orders.”³¹ But a legislative veto is not a proper check within our constitutional order; it is the danger the system of checks and balances was built to prevent. Those checks are, in the United States Supreme Court’s words, “a self-executing safeguard against the encroachment or aggrandizement of one branch at the expense of the other.”³² A concurrent resolution altering the execution of the law would let the General Assembly to escape the discipline the Constitution places on lawmaking: bicameral passage, presentment, and the prospect of a veto. That is an evasion from the checks the Constitution already imposes.

Nor is it correct that the Governor’s emergency authority would stand unchecked without House Bill No. 329. It is already checked in the ways the Constitution prescribes. The courts remain open to any Delawarean injured by an unlawful emergency order and may set that order aside; judicial review is a real and demonstrated constraint on the Governor’s emergency powers.³³

Article XVII Cannot Salvage House Bill No. 329’s Unconstitutional Process

If Article XVII of the Delaware Constitution is offered as the foundation for House Bill No. 329’s legislative veto, it cannot bear that weight. Article XVII provides for the continuity of government; it is not a warrant to reallocate power between the branches. The narrow exception to constitutional process it permits is conditional, and its conditions are not met by House Bill No. 329 processes. Moreover, reliance on Article XVII would set a uniquely dangerous constitutional trap.

Article XVII, titled “Continuity of Governmental Operations,” empowers the General Assembly in an emergency to “adopt such other measures as may be necessary and proper for insuring the continuity of governmental operations.” The General Assembly must “in all respects conform to the requirements of this Constitution” in exercising this authority, and may depart from the Constitution only if doing so “would be impracticable or would cause undue delay.” Article XVII thus presupposes the presentment requirement and permits only a narrow, necessity-driven exception to Constitutional processes. House Bill No. 329, however, does not meet these constraints.

³⁰ The Federalist No. 51 (James Madison).

³¹ Synopsis, House Substitute No. 1 for House Bill No. 329, 153d Gen. Assemb. (Del. 2026).

³² *Buckley v. Valeo*, 424 U.S. 1, 122 (1976).

³³ See Settlement Reached in Lawsuit over Coronavirus Restrictions on Places of Worship, WDEL (Nov. 2020), https://www.wdel.com/news/settlement-reached-in-lawsuit-over-coronavirus-restrictions-on-places-of-worship/article_9e1631e6-2454-11eb-94b0-5ff21c723ffc.html (last visited September 17, 2026) (Governor settled a pastor’s challenge to COVID-19 worship restrictions, agreeing to treat houses of worship as essential businesses in future emergencies and paying \$157,200 in fees and costs); see also *INS v. Chadha*, 462 U.S. at 953 n.16 (executive action under delegated authority remains subject to the governing statute and to judicial review).

House Bill No. 329 is not a limited measure to keep the government operating. The bill's own synopsis states its purpose is to "create checks and balances between the Executive and legislative Branches of State government relating to Emergency Orders."³⁴ Its express purpose is to control the Governor's emergency response, not to preserve the continuity of government. Article XVII's power cannot be stretched to reach House Bill No. 329's purpose.

Even if House Bill No. 329 could be recast as a continuity measure, it disregards the conditions on which any departure from constitutional process depends. Article XVII permits nonconformity only where complying with the Constitution would be impracticable or productive of undue delay; House Bill No. 329 states no such condition. It authorizes the General Assembly to amend or terminate an emergency order "at any time," untethered to any finding about the impracticality or undue delay of presentment. The bill's own timetable refutes that such impracticality or undue delay could ever exist. It does not permit a concurrent resolution until an emergency order has already run 180 days. By then, there is ample time to pass a joint resolution, for example, and present it to the Governor.

Finally, resting the bill on Article XVII would turn an ordinary disagreement over emergency policy into a constitutional crisis. Both branches would be claiming emergency authority at once (the Governor to direct the response, and the General Assembly to bypass the Governor), and both would thereby concede that the State faces a genuine emergency. While the courts sort out the competing claims, responders and the public could be left unsure which orders govern. Article XVII, a provision adopted to preserve the continuity of government, would instead disrupt it, at the very moment both branches agree that emergency action is required.

Unified Command is Required in an Emergency

I appreciate the origins of House Bill No. 329 as a response to perceived overreach during the COVID-19 pandemic. However, House Bill No. 329 is not the appropriate policy solution to those concerns. Delaware places responsibility for emergency management in the Governor for practical reasons. When a storm cuts off communities or an infrastructure failure threatens public safety, a single executive provides clear direction and an identifiable official whom the public can hold responsible. Dividing command risks delaying action and obscuring accountability.

The Emergency Management Act gives the Governor authority to perform that work and makes the Governor responsible for carrying out the law. Article III of the Delaware Constitution imposes the corresponding duty of faithful execution.³⁵ The Governor acts within the bounds of laws enacted through the constitutional legislative process.³⁶

My objection therefore does not rest on the bill's constitutional defects alone. Even in valid form, House Bill No. 329 would divide command when unity of command matters most. House Bill No. 329 would make the Governor's response to an unfolding emergency contestable in the General Assembly while the crisis is still underway. It would invite the legislature to convene, debate, and vote on the State's emergency response precisely when clear direction is most needed, leaving citizens, local governments, and emergency responders uncertain which directives govern while the matter is

³⁴ Synopsis, House Substitute No. 1 for House Bill No. 329, 153d Gen. Assemb. (Del. 2026).

³⁵ Del. Const. art. III, § 17.

³⁶ 20 Del. C. §§ 3115–3116; Del. Const. art. III, § 17.

resolved. Our present law reflects a deliberate judgment that an emergency is best met by a single, accountable executive acting under standards the General Assembly sets in advance. I urge you not to abandon this structure.

Preserving the Office for the Public

I recognize that this Bill would take effect only after I leave office.³⁷ However, the responsibility I am defending will belong to the Governors who follow me. Delawareans should not have to wait for litigation to resolve the uncertainty House Bill No. 329 would inject in our State's emergency management response.

The Constitution requires presentment. A legislative veto violates fundamental principles of separation of powers. Unified command in the event of emergency is not only constitutionally authorized but also a preferable policy to command divided. For these reasons, I return House Substitute No. 1 for House Bill No. 329, as amended by House Amendment No. 1, to the State House without my signature.

Sincerely,



Matthew Meyer
Governor

³⁷ HS 1 for HB 329, as amended, § 4.



SPONSOR: Rep. Harris & Rep. Michael Smith & Sen. Lockman
Reps. Griffith, Hensley, D. Short, Yearick, Carson,
Snyder-Hall, K. Johnson, Gorman, Lambert; Sens.
Hocker, Pettyjohn, Wilson, Buckson, Richardson,
Huxtable, Cruce, Hoffner

HOUSE OF REPRESENTATIVES
153rd GENERAL ASSEMBLY

HOUSE BILL NO. 364
AS AMENDED BY
HOUSE AMENDMENT NO. 2

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO A DELAWARE ENTERTAINMENT PRODUCTION TAX CREDIT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend Part II, Title 30 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

Chapter 20F. DELAWARE ENTERTAINMENT PRODUCTION TAX CREDIT

§ 2001F. Purpose.

The purpose of this chapter is to encourage artistic endeavors and investment in Delaware in the film, television, esports, and videogame industries, and the economic opportunities that come with them, by providing a tax credit for qualified production activities in the State.

§ 2002F. Definitions.

As used in this chapter:

(1) "Commercial multi-market distribution" means broadcast of the resulting content from qualified activities inside and outside of the State through theaters, cable networks, over the air broadcast, streaming, digital means, and hardware for distribution of digital interactive media, and such other means of content distribution hereafter developed.

(2) "Loan-out company" means a personal service company contracted with, and retained by a production company to provide individual personnel who are not employees of the production company, including actors, directors, producers, writers, production designers, production managers, costume designers, directors of photography, editors, casting directors, first assistant directors, second unit directors, stunt coordinators, and similar personnel, for performance of services used directly in a qualified activity. The term does not include persons retained by a production company to provide tangible property or outside independent contractor services, such as catering, construction, trailers, equipment, and transportation.

(3) a. “Qualified activities” include:

1. The creation of media projects including feature films, series, productions, commercial advertisements, webisodes, music videos, pilots, award shows, game shows, and esports events, which are created for commercial multi-market distribution.

2. Creation of digital interactive entertainment, including videogames, and including subsequent updates and subsequent editions of digital interactive entertainment.

b. “Qualified activities” do not include:

1. Political advertising.

2. Industrial or instructional videos.

3. Content which meets the definition of “obscene” under § 1364 of Title 11.

4. Live or prerecorded athletic events, which do not include esports.

5. Website development.

6. Infomercials, infotainment, or solicitation-based products.

(4) “Qualified company” means a company primarily engaged in or created to engage in qualified activities, which is either incorporated under the laws of Delaware or registered to do business in Delaware. “Qualified company” does not include any business owned, affiliated, or controlled, in whole or in part, by any company or person which is in default on any tax obligation of the State, or a loan made by the State, or a loan guaranteed by the State.

(5) “Qualified expenditure” means as follows:

a. For media projects, “qualified expenditure” means preproduction, production, and postproduction expenditures incurred in the State that are directly used in a qualified production activity, including the following: set construction and operation; wardrobes, make-up, accessories, and related services; costs associated with photography and sound synchronization, lighting, and related services and materials; editing and related services; rental of facilities and equipment; leasing of vehicles; costs of food and lodging; digital or tape editing, film processing, transfers of film to tape or digital format, sound mixing, computer graphics services, special effects services, and animation services; total aggregate payroll; airfare, if purchased through a Delaware based travel agency or travel company; insurance costs and bonding, if purchased through a Delaware based insurance agency; and other direct costs of producing the project in accordance with generally accepted entertainment industry practices. “Qualified expenditures” includes expenses for all professionals whose work is directly related to the qualified activities including accountants and lawyers.

b. For digital interactive entertainment, “qualified expenditure” means all expenditures in the State directly relating to qualified activities including the following: testing software, source code development, patches, updates, sprites, three-dimensional models, engine development and other back-end programming activities, performance and motion capture, audio production, tool development, original scoring, and level design; costs associated with photography and sound synchronization, lighting and related services; live operations, information technology support, data analysis and activities related to a community of users; rental of facilities and equipment; purchase of prepackaged audio files, video files, photographic files, or libraries; purchase of licenses to use pre-recorded audio files, video, or photographic files; development costs associated with producing audio files and video files to be used in the production of the end product under development. “Qualified expenditure” includes costs for all professionals whose work is directly related to the qualified activities including accountants and lawyers.

c. “Qualified expenditures” does not include expenditures for work or services conducted or rendered outside of the State.

d. “Qualified expenditures” does not include expenditures for marketing or purchase of story rights.

(6) “Qualified production” means a production engaged in qualified activities which have been approved by the Division of Small Business in accordance with § 2005F of this title.

(7) “Esports” means organized, competitive video gaming, where players or teams face off in structured matches, leagues, or tournaments; it blends traditional sports elements like coaching, strategy, training, and spectators with digital gameplay.

§ 2003F. Delaware Production Tax Credit.

(a) A qualified company is entitled to credit equal to 30% of qualified expenditures for qualified activities against personal income tax, corporate income tax, insurance premium tax, or bank franchise tax imposed under Title 18, Title 5, or under Chapter 11 or Chapter 19 of this title, subject to limitations set forth in this section.

(b) To be eligible for a tax credit under this chapter, a qualified company must demonstrate that its qualified activities resulted in qualified expenditures greater than \$100,000 during any 12 consecutive month period. A qualified company is permitted to aggregate expenditures over the course of the year for multiple projects.

(c) A qualified company eligible for credits under this chapter may transfer, sell, or assign, any or all unused credits, provided that such transfer, sale, or assignment is registered and approved in advance by the Division of Small Business. The Division of Small Business has 60 days in which to approve or deny a transfer under this subsection. The Division of Small Business must provide the Division of Revenue, the Office of the State Bank Commissioner, and the

Department of Insurance with notification of each new approval and Certificate of Completion and each transfer by no later than 5 business days after the end of the month in which the approval, Certificate of Completion, or transfer is issued or made.

(d) Except as otherwise provided, if the amount of credit allowed pursuant to this chapter exceeds the total tax liability of the taxpayer for the tax year for which the credit is claimed, the amount of the credit not used as an offset against personal income tax, corporate income tax, insurance premium tax, or bank franchise tax in said tax year shall not be refunded, but may be carried forward as a credit against the subsequent years' income, insurance premium, or franchise tax liability for a period not exceeding 5 years, and shall be applied first to the earliest tax years possible. This credit may not be carried back to prior tax years.

(e) Credits granted to or acquired by a pass-through entity created or recognized under Delaware law, if not transferred, sold or assigned, may be divided among the partners, members, shareholders, or owners either according to the distributive shares of income of such entity or pursuant to an executed agreement among such partners, members, shareholders, or owners if the agreement documents an alternate method of distribution.

(f) To be eligible for a tax credit under this section, a qualified company must provide opportunities for Delaware residents to serve as interns, in accordance with rules or regulations promulgated by the Division of Small Business.

§ 2004F. Loan-out withholding.

A production company or its authorized payroll service company shall withhold Delaware income tax at the rate of 6.6% on all payments to loan-out companies for services performed in Delaware by the loan-out company's employees and shall deposit such amounts with the State of Delaware. The amounts so withheld shall be deemed to have been withheld by the loan-out company on wages paid to its employees for services performed in Delaware and shall be allocated to the loan-out company's employees in proportion to the payments made by the loan-out company to its employees for services performed in Delaware. The production company or the authorized payroll service company which withheld payment under this section shall provide and remit such information, records, documentation, and reports as the Director of Revenue may require to identify the entity or individuals associated with such withholdings. For purposes of this chapter and notwithstanding any other provision in this chapter to the contrary, loan-out company nonresident employees performing services in Delaware shall be considered taxable nonresidents and shall be subject to income taxation in the taxable year in which the loan-out company's employees perform services in Delaware.

§ 2005F. Entertainment Production Tax credit; procedures and administration.

(a) The Division of Small Business shall administer this chapter.

(b) The Division of Small Business may promulgate regulations, applications, and forms necessary to implement this chapter. The Division of Small Business may establish reasonable fees for applications and other services provided under this chapter that do not exceed the approximate costs of administering this chapter.

(c) The Division of Revenue, Department of Insurance, and the Office of the State Bank Commissioner may establish regulations and develop all appropriate procedures and applications or other forms for the implementation of all provisions of this chapter which are directly tax-related. The Division of Small Business shall by January 1, 2027, develop appropriate procedures specific to taxpayers who are qualified companies for the approval of audits and for the transfer and sale of credits.

(d) Any person or entity seeking the Delaware entertainment production tax credit under this chapter shall apply to the Division of Small Business. Each applicant shall complete the application, which must include budgets, proof of financing, cast lists, location lists, and any other information requested by the Division of Small Business. The applicant must also submit a Delaware Impact Plan with its application that details how the qualifying activities will benefit the State of Delaware and its residents.

(e) The Division of Small Business shall, upon consideration of the application and such other matters as it deems appropriate, including seeking consultation with the Motion Picture and Television Development Commission to the extent the Division of Small Business deems appropriate, determine whether or not the production constitutes a qualified production and provide a preliminary approval or denial to the applicant within 60 days of the application. Upon completion of a qualified production, the qualified company shall submit an application of completion including the audit as required under § 2007F of this title to the Division of Small Business, and after review, the Division of Small Business may request additional information or documents and must either provide a final approval and Certificate of Completion or a denial. The Division of Small Business must request information or provide a final determination within 60 days of the application of completion.

(f) To claim the Delaware entertainment production tax credit under this chapter the applicant, assignee, purchaser, or transferee of the credit shall attach the Certificate of Completion to the Delaware tax return against which the credit is claimed and submit the tax return to the Division of Revenue, the Office of the State Bank Commissioner, or the Department of Insurance with respect to taxes in this title, Title 18, and Title 5.

§ 2006F. Appeals.

(a) Where any taxpayer or other person who has applied for approval or certification in accordance with this chapter objects to a noncertification decision by the Division of Small Business, the taxpayer or other person is entitled to appeal the decision to the Secretary of State or the Secretary's designee. The appeal must be filed with the Secretary of

State or the Secretary's designee within 60 days from the issuance of the noncertification decision. The appeal must be conducted in accordance with the Administrative Procedures Act under Chapter 101 of Title 29. Where an appellant has exhausted all administrative remedies, the appellant is entitled to judicial review in accordance with Subchapter V of the Administrative Procedures Act under Chapter 101 of Title 29.

(b) Where a taxpayer or other person who is or was engaged in a qualified production in accordance with this chapter is aggrieved by a tax decision which directly affects the person's ability to utilize an approved credit, that person is entitled to pursue an appeal pursuant to the respective administrative procedures of the Department of Finance, the Office of the State Bank Commissioner, or the Department of Insurance. Where an appellant has exhausted all administrative remedies, the appellant is entitled to judicial review in accordance with Subchapter V of the Administrative Procedures Act under Chapter 101 of Title 29.

§ 2007F. Audit.

(a) Any person or entity seeking the Delaware entertainment production tax credit under this chapter shall, at their own cost, cause to be conducted a full audit by an independent third-party, certified public accountant. The audit must cover the expenditures for each tax credit for which it seeks a Certificate of Completion and certify that the expenditures were qualified expenditures. The person or entity must attach the results of the audit to their application of completion provided to the Division of Small Business.

(b) Audits must include verification that all payments required to be made on behalf of a loan-out company pursuant to § 2004F of this title were timely and properly remitted and reported to the Division of Revenue, and that each loan-out company was duly licensed, registered, qualified, and otherwise authorized to conduct business in Delaware as required by Title 30.

(c) The Division of Small Business, via regulations, may create alternative audit procedures for a small business where a full audit would be prohibitively expensive.

§ 2008F. Report.

(a) The Division of Small Business, with the input of the Motion Picture and Television Development Commission, Department of Labor, the Department of Finance, the Office of the State Bank Commissioner, and the Department of Insurance, shall issue a report on or before all of the following dates:

(1) December 1, 2028.

(2) December 1, 2030.

(b) The report under subsection (a) of this section shall be delivered to the Governor, the Chair of the Senate Finance Committee, and the Chair of the House Revenue and Finance Committee and must include all of the following:

- (1) The number of applications received, approved, and denied by fiscal year.
- (2) A list and description of each approved project, including credit amount, production type, location, and scale.
- (3) A list and description of each denied project, including applied-for credit amount and general reasons for denial.
- (4) The total amount of credits receiving initial approval and final approval, the total amount of credits actually claimed, outstanding initially-approved credits, and outstanding finally-approved credits, by fiscal year.
- (5) The number of individuals employed in the State by eligible productions, including the following:
 - a. The number of full-time and part time positions.
 - b. The number of resident and nonresident workers.
 - c. The number of direct, indirect, and induced employment.
- (6) Total production spending in Delaware, including the total amount spent on the following categories:
 - a. Wages.
 - b. Facilities and infrastructure.
 - c. Professional film production services.
 - d. Lodging, food, transportation, and other miscellaneous goods and services.
- (7) The net fiscal impact to the State, including total State administrative costs.
- (8) The industry development effects, including all of the following:
 - a. The growth of in-State production infrastructure and vendor development.
 - b. The long-term industry sustainability.
 - c. Talent retention and attraction.
- (9) Comparative analysis with other states.

§ 2009F. Total amount of credits permitted in each fiscal year; priorities.

(a) The maximum amount of credit awards under this chapter in any fiscal year may not exceed \$10,000,000. The Secretary of State, with the input of the Delaware Motion Picture and Television Development Commission and the Division of Small Business, shall determine how that maximum is to be administered such as pro rata or first-come-first-served.

(b) The Secretary of State, with input from the Delaware Motion Picture and Television Development Commission and the Division of Small Business, must prioritize applicants based on the applicant's expected benefit to the State as detailed in the applicant's Delaware Impact Plan. The following applicants must be a priority:

- (1) Applicants that employ a significant amount of Delaware residents.
- (2) Applicants that use Delaware based vendors and facilities.
- (3) Repeat applicants or applicants that have multiple project commitments in the State.
- (4) Applicants that expect to permanently expand their presence in the State.

§ 2010F. Data disclosure and sharing.

(a) By applying for this credit or accepting the transfer of a credit under this chapter, the applicant or transferee agrees to public disclosure of the amount of any credit awarded or transferred.

(b) Notwithstanding any law to the contrary, the sharing of data related to the credit between or among any of the following shall be permitted:

- (1) The Motion Picture and Television Development Commission.
- (2) The Department of State.
- (3) The Division of Revenue.
- (4) The Office of State Bank Commissioner.
- (5) The Department of Insurance.
- (6) The Division of Small Business.

(c) Notwithstanding any law to the contrary, the sharing of data related to payments made and records and returns filed on behalf of a loan-out company and its employees, may be shared with the Department of State and Division of Small Business.

§ 2011F. Sunset clause.

No applications may be submitted after June 30, 2031, though projects having received initial approval prior to that date may receive final approval after such date. Any unused credits that receive final approval may be claimed or carried forward to the extent there exists a portion of the 5-year term set forth in § 2003F(d) of this title that extends beyond that date.

Section 2. This Act takes effect on July 1, 2026.

Original HB 364 synopsis:

This Act creates a film production tax credit. It requires companies to obtain, at their own expense, an independent audit certifying eligible expenditures. The audit must be submitted to the Division of Small Business for approval and allocation of credits. The credit is nonrefundable, transferable, and may be carried forward for up to 5 years. The credit may be applied against personal income tax, corporate income tax, bank franchise tax, and insurance premiums tax. All credit transfers must be approved by the Division of Small Business. This Act further authorizes necessary data sharing among agencies. Applicants and transferees consent to disclosure of credit amounts by virtue of applying or receiving a transfer. This Act also grants regulatory authority to the Division of Small Business and the Secretary of State to administer the annual credit cap; prioritize and manage awards; and issue reports relating to awards and utilization with input from relevant state agencies. The Division of Small Business may create alternative audit procedures for small businesses where a full audit would be prohibitively expensive. This Act sunsets on June 30, 2031, and no applications may be submitted after that date.

HA 2 to HB 364 synopsis:

This Amendment to HB 364 does the following:

- (1) Removes the term "projects" from those activities considered qualified activities.
- (2) Decreases the minimum expenditure amount for tax credit eligibility from \$500,000 to \$100,000.
- (3) Updates the provision relating to loan-out companies and tax compliance to provide administrative clarity.
- (4) Adjusts the withholding rate for loan-out companies from 6% to 6.6%.
- (5) Clarifies that audits must include verification that all payments required on behalf of a loan-out company were timely and properly remitted and reported to the Division of Revenue, and that the loan-out company was duly licensed, registered, qualified, and otherwise authorized to conduct business in Delaware.
- (6) Authorizes the sharing of data related to payments made and records and returns filed on behalf of a loan-out company and its employees with the Department of State and Division of Small Business.
- (7) Makes other technical, nonsubstantive changes to conform to the Delaware Legislative Drafting Manual.



SPONSOR: Rep. Collins & Sen. Hoffner
Reps. Burns, Hilovsky, Ortega, Phillips, Romer, Shupe,
Michael Smith, Spiegelman, Vanderwende, Osienski,
Wilson-Anton, K. Williams; Sens. Huxtable, Paradee,
Wilson

HOUSE OF REPRESENTATIVES
153rd GENERAL ASSEMBLY

HOUSE SUBSTITUTE NO. 1
FOR
HOUSE BILL NO. 329

AN ACT TO AMEND TITLES 20 AND 29 OF THE DELAWARE CODE RELATING TO EMERGENCY
MANAGEMENT AND EMERGENCY REGULATIONS.

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

1 Section 1. Amend § 3115, Title 20 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 3115. General authority of the Governor.

4 (a) The Governor shall be responsible for addressing the dangers to life, health, environment, property or public
5 peace within the State presented by emergencies or disasters, and to this end shall have general direction and control of
6 DEMA and shall be responsible for carrying out this chapter. In the event of an emergency or disaster beyond local control,
7 the Governor may assume direct operational control over all, or any part of the emergency management functions within
8 the State.

9 (b) ~~In performing the duties of the Governor under this chapter,~~ Except as provided in subsection (c) of
10 this section or as may be authorized by § 10119 of Title 29 of this Code, only the Governor may issue, amend and
11 rescind all necessary executive orders, emergency orders, proclamations and regulations, which shall have the
12 force and effect of law.

13 (c) In addition to the powers conferred upon the Governor by this chapter, a state of emergency may be proclaimed
14 by emergency order of the Governor upon a finding that an emergency or disaster has occurred or that such occurrence or
15 threat of that occurrence is imminent.

16 (1) ~~The~~ Except as provided in this subsection, a state of emergency shall may be effective for a period
17 of not longer than 120 days and may be renewed once for a period not exceeding 60 days unless ~~continue~~
18 ~~until~~ the Governor finds that the threat or danger has passed or the emergency or disaster has been dealt with to

19 the extent that conditions necessitating a state of emergency no longer exist and terminates the state of emergency
20 by subsequent order.

21 ~~(2) No state of emergency can continue for more than 30 days without being renewed by the~~
22 ~~Governor.~~ The duration of a state of emergency order may not exceed a total of 180 days under paragraph 1 of
23 this subsection without a finding from the Governor that a second renewal order is required by an ongoing
24 emergency or disaster. Any second or subsequent renewal order may be amended or terminated at any time by
25 Concurrent Resolution of the General Assembly.

26 (3) The General Assembly may meet in person or virtually by electronic means at the call of each
27 Chamber's presiding officer or at the call of the Governor to consider any second or subsequent renewal order or
28 amendment to such orders for as long as the state of emergency order continues in effect. A meeting of the General
29 Assembly called under this section must be held within 15 days of the meeting being called. Any second or
30 subsequent renewal order of the state of emergency order shall continue in effect to the end of the term of the order
31 unless terminated by the Governor or action of the General Assembly.

32 (4) All orders and renewal orders and amendments to such orders issued under this chapter shall
33 indicate the nature of the emergency or disaster, the geographical area or areas threatened, and the conditions
34 which have brought the emergency or disaster about or which make possible termination of the state of
35 emergency. The Governor may terminate any state of emergency order or subsequent renewal order at any time.

36 (5) An order terminating a state of emergency shall describe the reasons for termination, and shall be
37 disseminated as promptly as is practicable by means calculated to bring its contents to the attention of the general
38 public and, unless the circumstances attendant upon the emergency or disaster prevent or impede, shall be
39 promptly logged with DEMA. Emergency action ordered by the Governor in accordance with the Governor's
40 constitutional and statutory authority shall not be invalidated because of any failure to comply with the technical
41 requirements for the logging or filing of emergency orders.

42 (6) Any emergency order issued within 3 months of the termination of a prior emergency order and is
43 based upon substantially similar reasons or events as the prior terminated order may be amended or terminated by
44 the General Assembly at any time.

45 (7) Any emergency order that restricts the activities or operations of any business, childcare, healthcare,
46 religious, educational, or non-profit facility must specifically delineate which entities, facilities, activities, or
47 operations that are to be restricted.

48 (8) The Governor or persons designated by the Governor must, every 30 days that the State of Emergency
49 is in effect, give the General Assembly updates, through a written report, relating to the emergency authorized by
50 this section.

51 Section 2. Amend § 3116, Title 20 of the Delaware Code by making deletions as shown by strike through and
52 insertions as shown by underline as follows:

53 “(e) Notwithstanding any law or regulation to the contrary, any powers or duties conferred upon the Governor by
54 this chapter and delegated by the Governor to any Secretary, Department, agency of the State, or any other entity or person
55 shall be subject to the same requirements, time limitations, and General Assembly action as would be applicable to such
56 actions taken directly by the Governor.”.

57 Section 3. Amend § 10119, Title 29 of the Delaware Code by making deletions as shown by strike through and
58 insertions as shown by underline as follows:

59 “(6) No emergency regulation or order substantially similar to a current or prior emergency regulation or order
60 that has expired or has been terminated under paragraph (3) of this section may be adopted without approval of the General
61 Assembly.”.

62 Section 4. This Act shall become effective immediately upon the ending of the Governor’s term of office next
63 occurring after the enactment of this Act.**

SYNOPSIS

This Act's purpose is to create checks and balances between the Executive and Legislative Branches of State government relating to Emergency Orders. This Act recognizes the authority of the Governor to act in the event of an emergency by allowing the Governor to declare an emergency for 120 days and to renew that order for up to 60 more days, for a total of 180 days. Thereafter, to extend or renew the emergency order beyond the 180 days, such order will be subject to actions taken by the General Assembly.

The Governor may terminate any emergency order or renewal order at any time.

This substitute bill clarifies that after an Emergency Order has been in effect for 180 days, the General Assembly may act to terminate or amend the Order, but the Order could continue to be renewed until the Governor or the General Assembly act to the contrary.

Also, the substitute requires a report to the General Assembly every 30 days during the continuation of a State of Emergency.

**Note: House Amendment No. 1 replaced lines 62 through 63 of House Substitute No. 1 for House Bill No. 329 with the following:

"Section 4. This Act shall take effect when the Governor in office at the time of this Act is enacted, for any reason, is no longer Governor."

TITLE 30

State Taxes

Income, Inheritance and Estate Taxes

CHAPTER 20F. Delaware Entertainment Production Tax Credit

§ 2001F. Purpose.

The purpose of this chapter is to encourage artistic endeavors and investment in Delaware in the film, television, esports, and videogame industries, and the economic opportunities that come with them, by providing a tax credit for qualified production activities in this State.

85 Del. Laws, c. 334, § 1;

§ 2002F. Definitions.

As used in this chapter:

(1) “Commercial multi-market distribution” means broadcast of the resulting content from qualified activities inside and outside of this State through theaters, cable networks, over the air broadcast, streaming, digital means, and hardware for distribution of digital interactive media, and such other means of content distribution hereafter developed.

(2) “Esports” means organized, competitive video gaming, where players or teams face off in structured matches, leagues, or tournaments; it blends traditional sports elements like coaching, strategy, training, and spectators with digital gameplay.

(3) “Loan-out company” means a personal service company contracted with, and retained by a production company to provide individual personnel who are not employees of the production company, including actors, directors, producers, writers, production designers, production managers, costume designers, directors of photography, editors, casting directors, first assistant directors, second unit directors, stunt coordinators, and similar personnel, for performance of services used directly in a qualified activity. The term does not include persons retained by a production company to provide tangible property or outside independent contractor services, such as catering, construction, trailers, equipment, and transportation.

(4) a. “Qualified activities” include:

1. The creation of media projects including feature films, series, productions, commercial advertisements, webisodes, music videos, pilots, award shows, game shows, and esports events, which are created for commercial multi-market distribution.

2. Creation of digital interactive entertainment, including videogames, and including subsequent updates and subsequent editions of digital interactive entertainment.

b. “Qualified activities” do not include:

1. Political advertising.

2. Industrial or instructional videos.

3. Content which meets the definition of “obscene” under § 1364 of Title 11.

4. Live or prerecorded athletic events, which do not include esports.

5. Website development.

6. Infomercials, infotainment, or solicitation-based products.

(5) “Qualified company” means a company primarily engaged in or created to engage in qualified activities, which is either incorporated under the laws of Delaware or registered to do business in Delaware. “Qualified company” does not include any business owned, affiliated, or controlled, in whole or in part, by any company or person which is in default on any tax obligation of this State, or a loan made by this State, or a loan guaranteed by this State.

(6) “Qualified expenditure” means as follows:

a. For media projects, “qualified expenditure” means preproduction, production, and postproduction expenditures incurred in this State that are directly used in a qualified production activity, including the following: set construction and operation; wardrobes, make-up, accessories, and related services; costs associated with photography and sound synchronization, lighting, and related services and materials; editing and related services; rental of facilities and equipment; leasing of vehicles; costs of food and lodging; digital or tape editing, film processing, transfers of film to tape or digital format, sound mixing, computer graphics services, special effects services, and animation services; total aggregate payroll; airfare, if purchased through a Delaware based travel agency or travel company; insurance costs and bonding, if purchased through a Delaware based insurance agency; and other direct costs of producing the project in accordance with generally accepted entertainment industry practices. “Qualified expenditures” includes expenses for all professionals whose work is directly related to the qualified activities including accountants and lawyers.

b. For digital interactive entertainment, “qualified expenditure” means all expenditures in this State directly relating to qualified activities including the following: testing software, source code development, patches, updates, sprites, 3-dimensional models, engine development and other back-end programming activities, performance and motion capture, audio production, tool development, original scoring, and level design; costs associated with photography and sound synchronization, lighting and related services; live operations, information technology support, data analysis and activities related to a community of users; rental of facilities and equipment; purchase of prepackaged audio files, video files, photographic files, or libraries; purchase of licenses to use pre-recorded audio files, video, or photographic files; development costs associated with producing audio files and video files to be used in the production of the end product under development. “Qualified expenditure” includes costs for all professionals whose work is directly related to the qualified activities including accountants and lawyers.

c. “Qualified expenditures” does not include expenditures for work or services conducted or rendered outside of this State.

d. “Qualified expenditures” does not include expenditures for marketing or purchase of story rights.

(7) “Qualified production” means a production engaged in qualified activities which have been approved by the Division of Small Business in accordance with § 2005F of this title.

85 Del. Laws, c. 334, § 1;

§ 2003F. Delaware production tax credit.

(a) A qualified company is entitled to credit equal to 30% of qualified expenditures for qualified activities against personal income tax, corporate income tax, insurance premium tax, or bank franchise tax imposed under Title 18, Title 5, or under Chapter 11 or Chapter 19 of this title, subject to limitations set forth in this section.

(b) To be eligible for a tax credit under this chapter, a qualified company must demonstrate that its qualified activities resulted in qualified expenditures greater than \$100,000 during any 12–consecutive-month period. A qualified company is permitted to aggregate expenditures over the course of the year for multiple projects.

(c) A qualified company eligible for credits under this chapter may transfer, sell, or assign, any or all unused credits, provided that such transfer, sale, or assignment is registered and approved in advance by the Division of Small Business. The Division of Small Business has 60 days in which to approve or deny a transfer under this subsection. The Division of Small Business must provide the Division of Revenue, the Office of the State Bank Commissioner, and the Department of Insurance with notification of each new approval and Certificate of Completion and each transfer by no later than 5 business days after the end of the month in which the approval, Certificate of Completion, or transfer is issued or made.

(d) Except as otherwise provided, if the amount of credit allowed pursuant to this chapter exceeds the total tax liability of the taxpayer for the tax year for which the credit is claimed, the amount of the credit not used as an offset against personal income tax, corporate income tax, insurance premium tax, or bank franchise tax in said tax year shall not be refunded, but may be carried forward as a credit against the subsequent years’ income, insurance premium, or franchise tax liability for a period not exceeding 5 years, and shall be applied first to the earliest tax years possible. This credit may not be carried back to prior tax years.

(e) Credits granted to or acquired by a pass-through entity created or recognized under Delaware law, if not transferred, sold or assigned, may be divided among the partners, members, shareholders, or owners either according to the distributive shares of income of such entity or pursuant to an executed agreement among such partners, members, shareholders, or owners if the agreement documents an alternate method of distribution.

(f) To be eligible for a tax credit under this section, a qualified company must provide opportunities for Delaware residents to serve as interns, in accordance with rules or regulations promulgated by the Division of Small Business.

85 Del. Laws, c. 334, § 1;

§ 2004F. Loan-out withholding.

A production company or its authorized payroll service company shall withhold Delaware income tax at the rate of 6.6% on all payments to loan-out companies for services performed in Delaware by the loan-out company's employees and shall deposit such amounts with this State. The amounts so withheld shall be deemed to have been withheld by the loan-out company on wages paid to its employees for services performed in Delaware and shall be allocated to the loan-out company's employees in proportion to the payments made by the loan-out company to its employees for services performed in Delaware. The production company or the authorized payroll service company which withheld payment under this section shall provide and remit such information, records, documentation, and reports as the Director of Revenue may require to identify the entity or individuals associated with such withholdings. For purposes of this chapter and notwithstanding any other provision in this chapter to the contrary, loan-out company nonresident employees performing services in Delaware shall be considered taxable nonresidents and shall be subject to income taxation in the taxable year in which the loan-out company's employees perform services in Delaware.

85 Del. Laws, c. 334, § 1;

§ 2005F. Entertainment production tax credit; procedures and administration.

(a) The Division of Small Business shall administer this chapter.

(b) The Division of Small Business may promulgate regulations, applications, and forms necessary to implement this chapter. The Division of Small Business may establish reasonable fees for applications and other services provided under this chapter that do not exceed the approximate costs of administering this chapter.

(c) The Division of Revenue, Department of Insurance, and the Office of the State Bank Commissioner may establish regulations and develop all appropriate procedures and applications or other forms for the implementation of all provisions of this chapter which are directly tax-related. The Division of Small Business shall by January 1, 2027, develop appropriate procedures specific to taxpayers who are qualified companies for the approval of audits and for the transfer and sale of credits.

(d) Any person or entity seeking the Delaware entertainment production tax credit under this chapter shall apply to the Division of Small Business. Each applicant shall complete the application, which must include budgets, proof of financing, cast lists, location lists, and any other information requested by the Division of Small Business. The applicant must also submit a Delaware Impact Plan with its application that details how the qualifying activities will benefit this State and its residents.

(e) The Division of Small Business shall, upon consideration of the application and such other matters as it deems appropriate, including seeking consultation with the Delaware Motion Picture and Television Development Commission to the extent the Division of Small Business deems appropriate, determine whether or not the production constitutes a qualified production and provide a preliminary approval or denial to the applicant within 60 days of the application. Upon completion of a qualified production, the qualified company shall submit an application of completion including the audit as required under § 2007F of this title to the Division of Small Business, and after review, the Division of Small Business may request additional information or documents and must either provide a final approval and Certificate of Completion or a denial. The Division of Small Business must request information or provide a final determination within 60 days of the application of completion.

(f) To claim the Delaware entertainment production tax credit under this chapter the applicant, assignee, purchaser, or transferee of the credit shall attach the Certificate of Completion to the Delaware tax return against which the credit is claimed and submit the tax return to the Division of Revenue, the Office of the State Bank Commissioner, or the Department of Insurance with respect to taxes in this title, Title 18, and Title 5.

85 Del. Laws, c. 334, § 1;

§ 2006F. Appeals.

(a) Where any taxpayer or other person who has applied for approval or certification in accordance with this chapter objects to a noncertification decision by the Division of Small Business, the taxpayer or other person is entitled to appeal the decision to the Secretary of State or the Secretary's designee. The appeal must be filed with the Secretary of State or the Secretary's designee within 60 days from the issuance of the noncertification decision. The appeal must be conducted in accordance with the Administrative Procedures Act under Chapter 101 of Title 29. Where an appellant has exhausted all administrative remedies, the appellant is entitled to judicial review in accordance with subchapter V of the Administrative Procedures Act under Chapter 101 of Title 29.

(b) Where a taxpayer or other person who is or was engaged in a qualified production in accordance with this chapter is aggrieved by a tax decision which directly affects the person's ability to utilize an approved credit, that person is entitled to pursue an appeal pursuant to the respective administrative procedures of the Department of Finance, the Office of the

State Bank Commissioner, or the Department of Insurance. Where an appellant has exhausted all administrative remedies, the appellant is entitled to judicial review in accordance with subchapter V of the Administrative Procedures Act under Chapter 101 of Title 29.

85 Del. Laws, c. 334, § 1;

§ 2007F. Audit.

(a) Any person or entity seeking the Delaware entertainment production tax credit under this chapter shall, at their own cost, cause to be conducted a full audit by an independent third-party, certified public accountant. The audit must cover the expenditures for each tax credit for which it seeks a certificate of completion and certify that the expenditures were qualified expenditures. The person or entity must attach the results of the audit to their application of completion provided to the Division of Small Business.

(b) Audits must include verification that all payments required to be made on behalf of a loan-out company pursuant to § 2004F of this title were timely and properly remitted and reported to the Division of Revenue, and that each loan-out company was duly licensed, registered, qualified, and otherwise authorized to conduct business in Delaware as required by Title 30.

(c) The Division of Small Business, via regulations, may create alternative audit procedures for a small business where a full audit would be prohibitively expensive.

85 Del. Laws, c. 334, § 1;

§ 2008F. Report.

(a) The Division of Small Business, with the input of the Delaware Motion Picture and Television Development Commission, Department of Labor, the Department of Finance, the Office of the State Bank Commissioner, and the Department of Insurance, shall issue a report on or before all of the following dates:

(1) December 1, 2028.

(2) December 1, 2030.

(b) The report under subsection (a) of this section shall be delivered to the Governor, the Chair of the Senate Finance Committee, and the Chair of the House Revenue and Finance Committee and must include all of the following:

(1) The number of applications received, approved, and denied by fiscal year.

(2) A list and description of each approved project, including credit amount, production type, location, and scale.

(3) A list and description of each denied project, including applied-for credit amount and general reasons for denial.

(4) The total amount of credits receiving initial approval and final approval, the total amount of credits actually claimed, outstanding initially-approved credits, and outstanding finally-approved credits, by fiscal year.

(5) The number of individuals employed in this State by eligible productions, including the following:

a. The number of full-time and part time positions.

b. The number of resident and nonresident workers.

c. The number of direct, indirect, and induced employment.

(6) Total production spending in Delaware, including the total amount spent on the following categories:

a. Wages.

b. Facilities and infrastructure.

c. Professional film production services.

d. Lodging, food, transportation, and other miscellaneous goods and services.

(7) The net fiscal impact to this State, including total State administrative costs.

(8) The industry development effects, including all of the following:

a. The growth of in-State production infrastructure and vendor development.

b. The long-term industry sustainability.

c. Talent retention and attraction.

(9) Comparative analysis with other states.

85 Del. Laws, c. 334, § 1;

§ 2009F. Total amount of credits permitted in each fiscal year; priorities.

(a) The maximum amount of credit awards under this chapter in any fiscal year may not exceed \$10,000,000. The Secretary of State, with the input of the Delaware Motion Picture and Television Development Commission and the Division of Small Business, shall determine how that maximum is to be administered such as pro rata or first-come-first-served.

(b) The Secretary of State, with input from the Delaware Motion Picture and Television Development Commission and the Division of Small Business, must prioritize applicants based on the applicant's expected benefit to this State as detailed in the applicant's Delaware Impact Plan. The following applicants must be a priority:

- (1) Applicants that employ a significant amount of Delaware residents.
- (2) Applicants that use Delaware based vendors and facilities.
- (3) Repeat applicants or applicants that have multiple project commitments in this State.
- (4) Applicants that expect to permanently expand their presence in this State.

85 Del. Laws, c. 334, § 1;

§ 2010F. Data disclosure and sharing.

(a) By applying for this credit or accepting the transfer of a credit under this chapter, the applicant or transferee agrees to public disclosure of the amount of any credit awarded or transferred.

(b) Notwithstanding any law to the contrary, the sharing of data related to the credit between or among any of the following shall be permitted:

- (1) The Delaware Motion Picture and Television Development Commission.
- (2) The Department of State.
- (3) The Division of Revenue.
- (4) The Office of State Bank Commissioner.
- (5) The Department of Insurance.
- (6) The Division of Small Business.

(c) Notwithstanding any law to the contrary, the sharing of data related to payments made and records and returns filed on behalf of a loan-out company and its employees, may be shared with the Department of State and Division of Small Business.

85 Del. Laws, c. 334, § 1;

§ 2011F. Sunset clause.

No applications may be submitted after June 30, 2031, though projects having received initial approval prior to that date may receive final approval after such date. Any unused credits that receive final approval may be claimed or carried forward to the extent there exists a portion of the 5-year term set forth in § 2003F(d) of this title that extends beyond that date.

85 Del. Laws, c. 334, § 1;

TITLE 20

Military and Civil Defense

Civil Defense

CHAPTER 31. Emergency Management

Subchapter III. The Governor and Emergency Management

§ 3115. General authority of the Governor.

(a) The Governor shall be responsible for addressing the dangers to life, health, environment, property or public peace within the State presented by emergencies or disasters, and to this end shall have general direction and control of DEMA and shall be responsible for carrying out this chapter. In the event of an emergency or disaster beyond local control, the Governor may assume direct operational control over all or any part of the emergency management functions within the State.

(b) In performing the duties of the Governor under this chapter, the Governor may issue, amend and rescind all necessary executive orders, emergency orders, proclamations and regulations, which shall have the force and effect of law.

(c) In addition to the powers conferred upon the Governor by this chapter, a state of emergency may be proclaimed by emergency order of the Governor upon a finding that an emergency or disaster has occurred or that such occurrence or threat of that occurrence is imminent. The state of emergency shall continue until the Governor finds that the threat or danger has passed or the emergency or disaster has been dealt with to the extent that conditions necessitating a state of emergency no longer exist and terminates the state of emergency by subsequent order. No state of emergency can continue for more than 30 days without being renewed by the Governor. All orders issued under this chapter shall indicate the nature of the emergency or disaster, the geographical area or areas threatened, and the conditions which have brought the emergency or disaster about or which make possible termination of the state of emergency. An order terminating a state of emergency shall describe the reasons for termination, and shall be disseminated as promptly as is practicable by means calculated to bring its contents to the attention of the general public and, unless the circumstances attendant upon the emergency or disaster prevent or impede, shall be promptly logged with DEMA. Emergency action ordered by the Governor in accordance with the Governor's constitutional and statutory authority shall not be invalidated because of any failure to comply with the technical requirements for the logging or filing of emergency orders.

48 Del. Laws, c. 189, § 6; 20 Del. C. 1953, § 3105; 50 Del. Laws, c. 398, § 1; 53 Del. Laws, c. 391; 57 Del. Laws, c. 670, § 25F; 58 Del. Laws, c. 533; 58 Del. Laws, c. 558, § 6; 63 Del. Laws, c. 254, § 1; 69 Del. Laws, c. 78, § 3; 70 Del. Laws, c. 186, § 1; 71 Del. Laws, c. 207, § 1; 73 Del. Laws, c. 355, § 4;

§ 3116. Powers.

(a) In addition to any other powers conferred upon the Governor by law, the Governor may:

(1) Delegate to the Secretary of Public Safety, the Director of DEMA, or such other person any authority vested under this chapter and provide for the subdelegation of any such authority;

(2) Suspend the provisions of any regulatory statute prescribing the procedures for conduct of state business, or the orders, rules or regulations of any state agency, if strict compliance with the provisions of any statute, order, rule or regulation would in any way prevent, hinder or delay necessary action in coping with the emergency or disaster;

(3) Utilize all available resources of the state government as reasonably necessary to cope with the emergency or disaster;

(4) Transfer the personnel, functions, and/or responsibilities of state agencies or units for the purpose of performing or facilitating emergency or disaster services;

(5) Request voluntary restrictions or conservation of water use by public or private users of water in the State. Mandatory restrictions may be imposed by the Governor by emergency order after declaration of a state of emergency. Unless the Governor issues an emergency order finding that it is essential that mandatory conservation measures be implemented without delay, before any mandatory water conservation measure shall be enforceable without a state of emergency, the Governor shall hold a public hearing on the issue of said mandatory measure. If conservation measures are ordered without a state of emergency, a hearing shall be held within 60 days upon 7 days' notice. Notice of the hearing shall be published at least 7 days before the hearing in no less than 2 Delaware newspapers of general

circulation. A hearing officer, who shall be appointed by the Governor, shall preside over any hearings required by this subsection, and shall make a written report and recommendation about the evidence presented at the hearing to the Governor;

(6) Request federal assistance as deemed necessary;

(7) On behalf of this State, enter into reciprocal aid agreements or compacts with other states and the federal government, either on a statewide basis or local political subdivision basis or with a neighboring state or province or a foreign country, as deemed necessary;

(8) Cooperate with the President, heads of armed forces and federal agencies regarding emergency management issues, particularly in matters pertaining to national security;

(9) Take such action and give such directions to state and local law-enforcement officers and agencies as may be reasonable and necessary for the purpose of securing compliance with this chapter;

(10) Employ such measures and make such recommendations to state or local health agencies, authorities or boards as may be reasonably necessary for the purpose of securing compliance with this chapter or with the findings or recommendations of such health entities by reason of conditions arising from emergencies or disasters;

(11) With or without emergency orders, require the Delaware National Guard to provide services which may protect life and property from any effects from an actual or threatened emergency or disaster; and

(12) With or without emergency orders, issue a Level 1 Driving Warning addressing the use or operation of motor vehicles on Delaware roads, including highways, express highways, roadways, and private roads as defined in § 101 of Title 21. A "Level 1 Driving Warning" means:

a. Any person operating a motor vehicle shall exercise extra caution in the operation of their motor vehicle.

b. Motorists are encouraged not to operate a motor vehicle on the State's roadways unless there is a significant safety, health, or business reason to do so.

(b) During a state of emergency, the Governor may:

(1) Subject to any applicable requirements for compensation, utilize any private, public or quasi-public property if necessary to cope with the emergency or disaster;

(2) Assign and make available for duty the employees, property or equipment of the subdivision relating to firefighting, engineering, rescue, health, medical and related services, police, similar items or services for emergency purposes within or outside of the physical limits;

(3) Direct and compel the evacuation of all or part of the population from any stricken or threatened area within the State if this action is necessary for the preservation of life;

(4) Prescribe routes, modes of transportation, and destinations throughout the State in connection with evacuation;

(5) Control ingress and egress to and from a disaster area, the movement of persons within the area, and the occupancy of premises therein;

(6) Suspend or limit the sale, dispensing or transportation of alcoholic beverages, firearms, explosives, combustibles and hazardous materials;

(7) Notwithstanding any other provision of law, through the use of state agencies or instrumentalities thereof, clear or remove from publicly or privately owned land or water debris and wreckage which may threaten public health or safety, the environment, or public or private property;

(8) Establish curfews;

(9) Take appropriate measures as described in the Energy Emergency Contingency Plan in the event of an energy crisis such as an actual or impending acute shortage in useable energy resources, whether resulting from natural disasters, disruptions in fuel supplies, national defense circumstances, international trade obstructions, or other causes;

(10) Request federal emergency or disaster declarations;

(11) Upon a declaration of a major disaster or during an emergency, designate in a FEMA/State Agreement the Governor's Authorized Representative ("GAR"), who shall administer federal disaster assistance programs on behalf of the State and local governments and other grant or loan recipients, and a State Coordinating Officer ("SCO"), who shall coordinate state and local assistance efforts with those of the federal government;

(12) Restrict the use or operation of motor vehicles on Delaware roads, including highways, express highways, roadways, and private roads as defined in § 101 of Title 21. The levels of restriction of the use or operation of motor vehicles during a state of emergency are as follows:

a. Level 3 Driving Ban:

A “Level 3 Driving Ban” means that no person shall operate a motor vehicle on Delaware roadways when a Level 3 Driving Ban has been activated, except for those persons designated as first responders, first informers, and essential personnel, including a “public utility” as defined in § 102 of Title 26 and operators of snow removal equipment employed or contracted by a public or private entity, pursuant to this chapter and the plans set forth thereunder, and by executive order of the Governor. All businesses, professional offices, organizations, entities, etc. shall be encouraged to take appropriate protective actions to protect their citizens, customers, and employees by termination of operations or shelter in place. An employer of a public or private entity shall not terminate, reprimand, discipline, or in any way commit any adverse employment action against an employee who, as a result of the activation of a Level 3 Driving Ban, fails or refuses to report to work during the pendency of the driving ban. Any person or entity in violation of an activated Level 3 Driving Ban under this subsection shall be penalized pursuant to § 3125 of this title.

b. Level 2 Driving Restriction:

A “Level 2 Driving Restriction” means that no person may operate a motor vehicle on Delaware roadways when a Level 2 Driving Restriction has been activated, except for persons designated as essential personnel including operators of snow removal equipment employed or contracted by a public or private entity. A waiver from a Level 2 Driving Restriction may be granted when a significant safety, health or business necessity is shown for issuing such a waiver. An employer or entity which has not been granted a waiver may not terminate, reprimand, discipline, or in any way commit any adverse employment action against an employee who, as a result of the activation of a Level 2 Driving Restriction, fails or refuses to report to work during the pendency of the driving restriction. Any person or entity who violates an activated level 2 driving restriction under this subsection shall be in violation of § 4176D of Title 21.

c. [Repealed.]

(13) Issue separate levels of driving restrictions throughout this State based on the severity of conditions in any given area within this State.

(14) Take such other actions as the Governor reasonably believes necessary to help maintain life, health, property, or public peace.

(c) During an emergency or disaster:

(1) Nothing contained in this section shall be construed as granting the power to suspend or limit the right of law abiding citizens to keep and bear arms for defense of self, family, home and State as guaranteed by article I, § 20 of the Delaware Constitution; and

(2) Nothing contained in this section shall prevent law-abiding citizens, during such emergency or disaster, from taking reasonable steps to safeguard their arms from destruction, looting or theft, including but not limited to their removal of such items from areas of danger to locations of relative safety.

(d) The Secretary of the Department of Safety and Homeland Security shall promulgate rules and regulations necessary to carry out the provisions of paragraph (b)(12) of this section.

48 Del. Laws, c. 189, § 6; 20 Del. C. 1953, § 3105; 50 Del. Laws, c. 398, § 1; 53 Del. Laws, c. 391; 57 Del. Laws, c. 670, § 25F; 58 Del. Laws, c. 533; 58 Del. Laws, c. 558, § 6; 63 Del. Laws, c. 254, § 1; 69 Del. Laws, c. 78, § 3; 70 Del. Laws, c. 186, § 1; 71 Del. Laws, c. 207, § 1; 73 Del. Laws, c. 339, § 1; 76 Del. Laws, c. 69, § 1; 77 Del. Laws, c. 461, § 1; 81 Del. Laws, c. 84, § 1; 85 Del. Laws, c. 25, § 2;

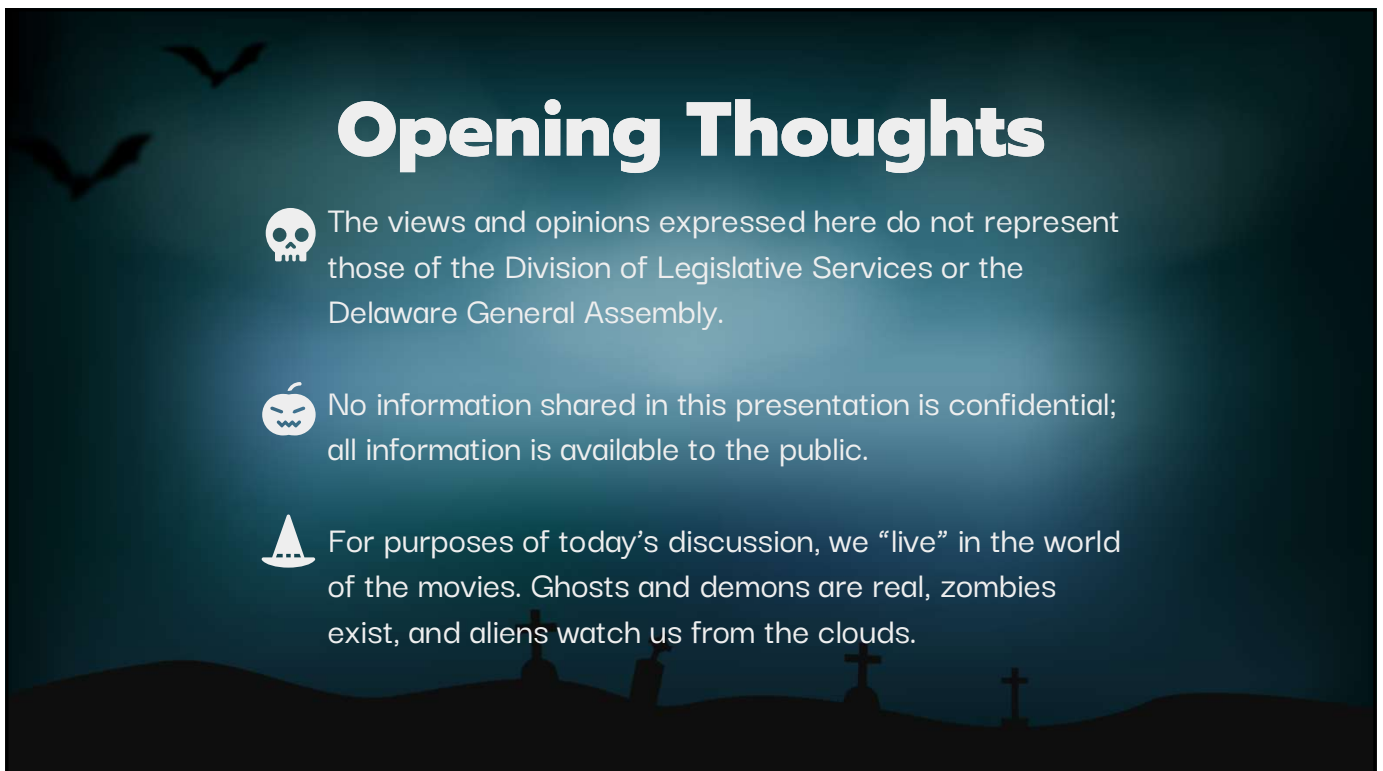
§ 3117. Activation of emergency or disaster response.

The response and recovery aspects of the state emergency or disaster plans shall be initiated by an emergency order or memorialized in the DEMA log of such proclamation of a state of emergency by the Governor, or at the discretion of the DEMA Director in consultation with the Secretary of the Department of Safety and Homeland Security.

20 Del. C. 1953, § 3125; 56 Del. Laws, c. 118, § 2; 63 Del. Laws, c. 340, §§ 1, 2; 67 Del. Laws, c. 104, §§ 1, 2; 71 Del. Laws, c. 207, § 1; 74 Del. Laws, c. 110, § 138;



1



2

Poltergeist



Dr. Lesh to Diane:

"I'm the one who should be embarrassed... Parapsychology isn't something you master in. There are no certificates of graduation, no licenses to practice. I am a professional psychologist who spends most of my time engaged in this ghostly hobby, which makes me, I suppose, the most irresponsible woman of my age that I know."

Tangina:
"This house is clean."



3

Poltergeist

Steve to Mr. Teague:

"... you moved the cemetery, but you left the bodies, didn't ya? You left the bodies and you only moved the headstones!"



Title 7. Conservation

Chapter 57: Unmarked Human Burials and Human Skeletal Remains

§ 5403. Avoidance, protection, and preservation of remains.

All persons are encouraged to undertake due diligence to identify, demarcate, and preserve in situ, unmarked human burials to avoid encountering skeletal remains; and to share information with the Division of Historical and Cultural Affairs, including reports or studies undertaken for these purposes.

4

Zombieland

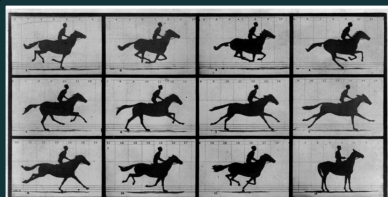


- Title 20. Civil Defense
Chapter 31. Emergency Management
Subchapter III. The Governor and Emergency Management
- House Substitute No. 1 for House Bill No. 329 as amended by House Amendment No. 2
 - Governor Meyer's 9/20/2026 Veto Statement



5

Nope



Delaware's New Film Production Tax Credit
House Bill No. 364 as amended by House Amendment No. 2
Enacted 7/1/2026

Title 30. State Taxes
Chapter 20F. Delaware Entertainment Production Tax Credit

6

Thank you and stay spooky!



Contact me:
holly.vaughn_wagner@delaware.gov

CREDITS: This presentation template was created by Slidesgo, and includes icons by Flaticon and infographics & images by Freepik