



SPONSOR: Rep. Kowalko & Sen. Henry  
Reps. Baumbach, Lynn, K. Williams

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE BILL NO. 101

AN ACT TO AMEND TITLE 6 OF THE DELAWARE CODE RELATING TO TAX ON LIMITED LIABILITY COMPANIES.

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

1           Section 1. Amend section 18-1107(b), Title 6 of the Delaware Code by making deletions as shown by strike  
2 through and insertions as shown by underline as follows and redesignating accordingly:

3           § 18-1107 Taxation of limited liability companies.

4           (b) Every domestic limited liability company and every foreign limited liability company registered to do business  
5 in the State of Delaware shall pay an annual tax, for the use of the State of Delaware, in the amount of ~~\$300~~ \$325.  
6

SYNOPSIS

This Act increases State tax levied and imposed on both domestic and foreign limited liability companies. This increase generates additional revenue for the State of Delaware.