



SPONSOR: Rep. Mitchell & Sen. Henry
Reps. Baumbach, Keeley, Kowalko, M. Smith, Viola;
Sen. Sokola

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 377

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO TAXES.

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

1 Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 8112. Lodging Tax.

4 Any county with a population greater than 500,000 may impose, by duly enacted ordinance, a local lodging tax of
5 no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel
6 or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of the County.

SYNOPSIS

This bill permits a County government to impose and collect a lodging tax of no more than 3 percent on hotel, motel, and tourist home rooms located in the unincorporated areas of the County.