



SPONSOR: Rep. Hensley & Rep. Baumbach & Rep. Osienski &  
Sen. Pettyjohn & Sen. Walsh  
Reps. Hudson, Q. Johnson; Sen. Sokola

HOUSE OF REPRESENTATIVES  
149th GENERAL ASSEMBLY

HOUSE BILL NO. 395

AN ACT TO AMEND TITLE 22 OF THE DELAWARE CODE RELATING TO TAXES.

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

1           Section 1. Amend § 908, Title 22 of the Delaware Code by making deletions as shown by strikethrough and  
2           insertions as shown by underline as follows:

3           § 908. Lodging tax.

4           Any municipality with ~~a population greater than 50,000~~ taxing authority and a state authorized charter may  
5           impose, by duly enacted ordinance, a local lodging tax of no more than 3 percent of the rent, in addition to the amount  
6           imposed by the State, for any room or rooms in a hotel, motel or tourist home, excluding educational dormitory facilities, as  
7           defined in § 6101 of Title 30, which is located within the boundaries of the municipality.

SYNOPSIS

This bill permits a Municipal government to impose and collect a lodging tax of no more than 3 percent on hotel and motel rooms located in the incorporated areas of the Municipality.