



SPONSOR: Rep. Ramone & Rep. Baumbach & Sen. Delcollo
Reps. Hensley, Mitchell, Wilson; Sen. Sokola

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 416

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

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

1 Section 1. Amend § 8106, Title 9 of the Delaware Code by making deletions as shown by strikethrough and
2 insertions as shown by underline as follows:

3 § 8106. Specific organizations and purposes.

4 (c)(1) All community-owned and community-maintained, and non-profit owned swimming pools within New
5 Castle County shall not be liable for taxation and assessment for public purposes by any county or other political
6 subdivision of this State. "Community-owned" and "community-maintained" shall consist of any civic organizations as
7 defined in § 8110 of this title which is the owner of parkland as defined in § 8110 of this title.

8 (2) Any amounts previously taxed and assessed against a community-owned and community-maintained
9 swimming pool, heretofore not collected by the county or other political subdivision of this State, are hereby declared
10 null and void.

11 (d) All community-owned and community maintained, and non-profit owned swimming pools within Kent County
12 shall not be liable for taxation and assessment for public purposes by any county or other political subdivision of this State.
13 "Community-owned" and "community-maintained" shall consist of any civic organization as defined in § 8110 of this title
14 which is the owner of parkland as defined in § 8110 of this title.

SYNOPSIS

This Bill creates a tax exemption for non-profit owned swimming pools in New Castle County and Kent County.
Sussex County has no similar exemption statute.