

150th GENERAL ASSEMBLY FISCAL NOTE

BILL:

SENATE BILL NO. 129

Senator Hocker

DESCRIPTION:

SPONSOR:

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO LIMITATIONS ON TAXING POWER.

Assumptions:

- 1. This Act becomes effective upon signature by the Governor.
- 2. This Act adds 13 non-profit organizations to the list of property tax exempt organizations.
- 3. Upon enactment, school districts will no longer collect property taxes currently received from these organizations. In 2018, the following school districts collected the following amounts from these organizations:
 - a. Brandywine School District collected \$19,355 from one of the affected organizations.
 - b. Cape Henlopen School District collected \$9,922 from two of the affected organizations.
 - c. Indian River School District collected \$7,384 from five of the affected organizations.
 - d. Laurel School District collected \$93 from one of the affected organizations.
 - e. Milford School District collected \$118 from one of the affected organizations.
 - f. Seaford School District collected \$248 from three of the affected organizations.
- 4. Upon enactment, vocational school districts will no longer collect property taxes currently received from these organizations. In 2018, the following vocational school districts collected the following amounts from these organizations:
 - a. New Castle County Vocational-Technical School District collected \$1,291 from one of the affected organizations.
 - b. Sussex Technical School District collected \$1,403 in taxes from 12 of the affected organizations.

Cost:

Local School District Revenue Loss

Fiscal Year 2020:	\$39,814
Fiscal Year 2021:	\$39,814
Fiscal Year 2022:	\$39,814

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