

CHAPTER 227  
FORMERLY  
SENATE BILL NO. 198

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO A KENT COUNTY LODGING TAX.

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

Section 1. Amend § 8112, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8112. Lodging tax.

(a) New Castle County may impose, by duly enacted ordinance, a local lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room in a hotel, motel, or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of the county.

~~(b) (1) Kent County may impose, by duly enacted ordinance, a local lodging tax of no more than 3% of the rent, in addition to the amount imposed by the State, for any room in a hotel, motel, or tourist home, as defined in § 6101 of Title 30, which is located in Kent County.~~

~~(2) The moneys collected under paragraph (b)(1) of this section must, when collected, be directed to the Kent County Regional Sports Complex Corporation, which operates the county sponsored DE Turf Sports Complex facility located in Kent County near Frederica.~~

~~(3) The Kent County Regional Sports Complex Corporation shall use the moneys directed under paragraph (b)(2) of this section exclusively for the DE Turf Sports Complex facility to allow the facility to remain competitive by advertising, promoting, and providing incentives for use of the facility, to establish a program to benefit youth by providing to youth organizations and scholastic institutions the opportunity to use its facility at reduced cost, and to maintain, improve, and support the facility through the payment of costs, expenses, and associated debt. [Repealed.]~~

(c) Sussex County may impose, by duly enacted ordinance, a local lodging tax of 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 or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of Sussex County. Any funds realized by Sussex County pursuant to this subsection shall be expended solely within Sussex County, for the capital and operating costs of beach nourishment, waterway dredging, economic development, tourism programs, recreational activities, and water quality and flood control projects. An amount not to exceed 5% of the funds realized from the tax may be used to pay the costs of administering projects funded under this subsection.

(d) Rentals by the Department of Natural Resources and Environmental Control are exempt from the lodging tax established by this section.

Approved February 10, 2020