

CHAPTER 102
FORMERLY
SENATE SUBSTITUTE NO. 2
FOR
SENATE BILL NO. 178

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

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) ~~Any county with a population greater than 500,000~~ 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 ~~or rooms~~ in a hotel, ~~motel~~ 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 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 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.

~~(b)~~ (c) Rentals by the ~~Delaware~~ Department of Natural Resources and Environmental Control ~~shall be~~ are exempt from the lodging tax established by this section.

Approved July 17, 2019