

CHAPTER 103
FORMERLY
HOUSE BILL NO. 255

AN ACT TO AMEND THE CHARTER OF THE CITY OF DOVER RELATING TO THE IMPOSITION AND COLLECTION OF A LODGING TAX.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each house thereof concurring therein):

Section 1. Amend Section 47 of the Charter of the City of Dover by making deletions as shown by strike through and insertions as shown by underline as follows:

Section 47. General assessment; levy on utility ~~property~~; property; lodging tax.

The Council shall have the right to levy and collect taxes on gas mains, telephone, telegraph, communications systems, or trolley poles or other erection of like character within the limits of the city, together with the wires thereon strung; and to this end the Council may at any time direct the same to be included in or added to the general assessment.

The Council may impose and collect a lodging tax of no more than 3% of the rent, in addition to the amount imposed by the State, for the occupancy of any room in a hotel, motel, or tourist home, as defined under § 6101 of Title 30 of the Delaware Code, which is located within the boundaries of the City of Dover.

Nothing contained in this section shall be deemed or held to invalidate or otherwise effect any assessment made prior to the approval of this section or any tax levied thereunder.

Approved July 17, 2019