

CHAPTER 104
FORMERLY
HOUSE BILL NO. 228

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

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

Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through, insertions as shown by underline as follows and redesignating accordingly:

§ 8112 Lodging tax.

(a) Any county with a population greater than 500,000 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 the county.

(b) 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.

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

Approved July 17, 2019