

CHAPTER 105
FORMERLY
SENATE BILL NO. 86

AN ACT TO AMEND THE CHARTER OF REHOBOTH BEACH RELATING TO THE POWER TO IMPOSE AND COLLECT 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 the Charter of Rehoboth Beach by making deletions as shown by strike through and insertions as shown by underline as follows:

Enumeration Of Powers

Section 29

a. Not by way of limitation upon the power vested in ~~The~~ the Commissioners to exercise all powers delegated by this Charter to the municipal corporation of ~~The~~ the Commissioners of Rehoboth Beach except as may expressly appear herein to the contrary, but, rather, by way of enumeration and for purposes of clarity, ~~The~~ the Commissioners are vested by this Charter with the following powers, to be exercised by said ~~The~~ the Commissioners in the interest of good government and the safety, health and welfare of the City, its inhabitants and ~~affairs, that is to say,~~ affairs:

30. To levy and collect taxes for any and all municipal purposes upon ~~at~~ all real estate within the City, except lands belonging to the City provided that the amount to be raised from this source shall not exceed the sum of three million dollars (\$3,000,000.00).

44. To 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 or rooms in a hotel, motel, or tourist home which is located within the boundaries of the City, under Chapter 61 of Title 30 of the Delaware Code.

Approved July 17, 2019