

CHAPTER 270  
FORMERLY  
HOUSE BILL NO. 377  
AS AMENDED BY  
HOUSE AMENDMENT NO. 1

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 and insertions as shown by underline as follows:

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

Approved June 14, 2018