

CHAPTER 140
FORMERLY
HOUSE SUBSTITUTE NO. 2 FOR
HOUSE BILL NO. 171
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT AMENDING TITLES 9 AND 22 OF THE DELAWARE CODE RELATING TO TAXES ON SPECIAL BETTERMENTS.

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 § 8101(e)(8), Title 9 of the Delaware Code, by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8101. Property subject to county taxation.

(e) Special betterments, whether or not also considered to be improvements, shall include and be limited to the following:

(8) Poles, wires, cable and conduit for distribution of telephone communication services either above or below ground; provided, however, that in no event shall the amount of tax imposed on communications providers that were paying tax on such property as of June 30, 2015, exceed the amount actually paid by such provider to each political subdivision in the fiscal year ending June 30, 2015;

Section 2. Amend §2001, Title 22 of the Delaware Code, by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 2001 Limitation of municipal taxing powers.

(a) Every municipal corporation in this State, regardless of population, shall only have the power to impose, levy, assess, or collect a tax of any kind whatsoever as expressly authorized in its municipal charter or this title.

(b) Any provision in a municipal charter granting the municipal corporation "all powers," or any derivation thereof, shall not be construed as exempting the municipal corporation from the limitation set forth in subsection (a) of this section.

(c) The amount of tax imposed on a communication provider who was being taxed as of June 30, 2015, by municipal corporations on poles, wires, conduit and cable for distribution of telephone communication may not exceed the amount of tax actually paid by such provider to each municipal corporation in fiscal year ending June 30, 2015.

Section 3. The restrictions imposed on the counties' and municipalities' taxation of poles, wires, cables and conduit for distribution of telephone communication services in Sections 1 and 2 above shall also apply to school districts and Business Improvement Districts.

Approved August 04, 2015