

CHAPTER 382  
FORMERLY  
HOUSE BILL NO. 333  
AS AMENDED BY  
HOUSE AMENDMENT NO. 3  
AS AMENDED BY  
HOUSE AMENDMENT NO. 1 TO HOUSE AMENDMENT NO. 3

AN ACT TO AMEND TITLE 22 OF THE DELAWARE CODE RELATING TO MUNICIPALITIES.

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 Title 22 of the Delaware Code by making insertions as shown by underline as follows:

Chapter 19. Limitation of municipal taxing powers.

§ 1901 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).

Section 2. This Act shall only apply to any new tax enacted by a municipality on or after June 15, 2014. For purposes of this section “new tax enacted” shall not include the increase or continuation of existing taxes that were in existence prior to June 15, 2014. Furthermore, this Act shall not apply to any municipal corporation that obtained a home rule charter prior to June 1, 1966, even if such charter was amended or superceded, as provided for in Chapter 8, Title 22 of the Delaware Code.

Approved July 31, 2014