

CHAPTER 123
FORMERLY
SENATE BILL NO. 10

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO TAXATION OF KENT COUNTY SWIMMING POOLS WHICH ARE OWNED BY CIVIC ORGANIZATIONS.

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

Section 1. Amend §8106, Title 9 of the Delaware Code by inserting a new subsection “(d)” to read as follows:

“(d) All community-owned and community maintained swimming pools within Kent County shall not be liable for taxation and assessment for public purposes by any county or other political subdivision of this State. ‘Community-owned’ and ‘community maintained’ shall consist of any civic organization as defined in §8110 of this Chapter which is the owner of parkland as defined in §8110 of this Chapter.”

Section 2. This Act shall become effective for the next applicable tax cycle following the date of enactment.

Approved July 13, 2011