

CHAPTER 29
FORMERLY
HOUSE BILL NO. 51
AS AMENDED BY
HOUSE AMENDMENT NOS. 1 & 2

AN ACT TO AMEND CHAPTER 59, VOLUME 63 OF THE LAWS OF DELAWARE, AS AMENDED, THE CHARTER OF THE TOWN OF DEWEY BEACH TO GRANT THE TOWN OF DEWEY BEACH THE AUTHORITY TO LEVY AND COLLECT AN ACCOMMODATIONS 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 Chapter 59, Volume 63 of the Laws of Delaware, as amended, by adding new subsection "16" to Section 23, "Enumeration of Powers," as follows:

"16. To levy and collect tax upon the renting or leasing of residential property located within the municipal boundaries of Dewey Beach, except that no accommodations tax for a residential rental shall be collected upon a valid rental agreement or valid lease agreement with an initial term of at least one (1) year. The accommodations tax on a residential rental shall be as set from time to time by the Commissioners of Dewey Beach, but not to exceed three percent (3%) of the rent or lease amount unless approved by referendum. This residential rental accommodations tax does not apply to the rental or lease of any property being assessed a public accommodation lodging excise tax under Chapter 61 of Title 30."

Section 2. If any provision of this Act shall be deemed or held to be invalid or unenforceable for any reason whatsoever, then such invalidity or unenforceability shall not affect any other provision of this Act that may be given effect without the invalid or unenforceable provision, and to this end, the provisions of this Act are hereby declared to be severable.

Section 3. This Act shall become effective upon its enactment into law.

Approved May 18, 2009