

CHAPTER 82
FORMERLY
HOUSE BILL NO. 288

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO PUBLIC UTILITY TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend § 2301(o), Title 30 of the Delaware Code, by inserting after the words and punctuation “Chapter 55 of this title),” and before the word “public” immediately following those words and punctuation, the following words and punctuation “distributors of direct-to-home satellite services (but only with respect to gross receipts or the sale price of services and commodities upon which taxes are imposed by Chapter 55 of this title),”.

Section 2. Amend § 5501(1)a., Title 30 of the Delaware Code, by striking the period “.” as it appears therein between the words “services” and “All such commodities” and substituting in lieu thereof the following: “; and (v) direct-to-home satellite services.”.

Section 3. Amend § 5501, Title 30 of the Delaware Code, by redesignating subdivisions (2) through (8) as subdivisions (3) through (9) and adding a new subdivision (2) to read as follows:

“(2) "Direct-to-home satellite services" has the meaning ascribed in the Communications Act of 1934, 47 U.S.C.§. 303(v).”.

Section 4. Amend § 5502(b)(4), Title 30 of the Delaware Code, by inserting the words “direct-to-home satellite commodities and services or” between the words “distributor of” and “cable television” as they appear therein.

Section 5. Amend § 5502, Title 30 of the Delaware Code, by striking the figure “4.25%” as it appears in said section and substituting in lieu thereof the figure “5.00%”.

Section 6. Amend § 5502, Title 30 of the Delaware Code, by striking the figure “2%” as it appears in said section and substituting in lieu thereof the figure “2.35%”.

Section 7. If any provision of this Act or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Act which can be given effect without the invalid provision or application; and, to that end, the provisions of this Act are declared to be severable.

Section 8. This Act shall be effective for tax periods beginning after July 31, 2009.

Approved July 01, 2009