

CHAPTER 128
FORMERLY
SENATE BILL NO. 161

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING
TO TAXES.

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 “(c)” to read as follows:

“(c) (1) All community-owned and community-maintained swimming pools within New Castle 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 organizations as defined in §8110 of this Chapter which is the owner of parkland as defined in §8110 of this Chapter.”.

(2) Any amounts previously taxed and assessed against a community-owned and community-maintained swimming pool, heretofore not collected by the county or other political subdivision of this State, are hereby declared null and void.

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

Approved July 08, 2009