

LAWS OF DELAWARE
VOLUME 84
CHAPTER 354
152nd GENERAL ASSEMBLY
FORMERLY
SENATE BILL NO. 244

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

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

Section 1. Amend § 8112 of Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8112. Lodging tax.

(a) New Castle County may impose, by duly enacted ordinance, a local lodging tax of no more than ~~3 percent~~ 3% of the rent, in addition to the amount imposed by the State, for any room in a hotel, motel, or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of the county.

(b) [Repealed.]

(c) Sussex County may impose, by duly enacted ordinance, a local lodging tax of no more than ~~3 percent~~ 3% of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of Sussex County. Any funds realized by Sussex County pursuant to this subsection shall be expended solely within Sussex County, for the capital and operating costs of beach nourishment, waterway dredging, economic development, tourism programs, recreational activities, and water quality and flood control projects. An amount not to exceed 5% of the funds realized from the tax may be used to pay the costs of administering projects funded under this subsection.

(d) Rentals by the Department of Natural Resources and Environmental Control are exempt from the lodging tax established by this section.

(e) Notwithstanding any other provisions in this section, any funds realized by any county under this section may be used for workforce and affordable housing programs within that county.

Approved August 9, 2024