



SPONSOR: Sen. Hoffner & Rep. Bush

DELAWARE STATE SENATE
152nd GENERAL ASSEMBLY

SENATE BILL NO. 288

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

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

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

3 § 8112. Lodging tax.

4 (a) New Castle County may impose, by duly enacted ordinance, a local lodging tax of no more than ~~3-percent~~ 3%
5 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 §
6 6101 of Title 30, which is located within the unincorporated areas of the county.

7 (b) Kent County may impose, by duly enacted ordinance, a local lodging tax of no more than 3% of the rent, in
8 addition to the amount imposed by the State or municipality, for any room in a hotel, motel, or tourist home, as defined in §
9 6101 of Title 30, which is located within all of the unincorporated areas of the county.

10 (c) Sussex County may impose, by duly enacted ordinance, a local lodging tax of no more than ~~3-percent~~ 3% of the
11 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
12 § 6101 of Title 30, which is located within the unincorporated areas of Sussex County. Any funds realized by Sussex
13 County pursuant to this subsection shall be expended solely within Sussex County, for the capital and operating costs of
14 beach nourishment, waterway dredging, economic development, tourism programs, recreational activities, and water quality
15 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
16 administering projects funded under this subsection.

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

SYNOPSIS

The Act allows the Kent County Levy Court to impose a lodging tax not greater than 3% in Kent County.

Author: Senator Hoffner