



SPONSOR: Rep. Schwartzkopf & Sen. Pettyjohn & Rep. Dukes &  
Rep. D. Short  
Reps. Briggs King, Heffernan, Lynn, Mitchell, Smyk;  
Sens. Hansen, Hocker, Wilson

HOUSE OF REPRESENTATIVES  
151st GENERAL ASSEMBLY

HOUSE BILL NO. 426

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:

1           Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through and  
2     insertions as shown by underline as follows:

3           § 8102. Transfers of real property subject to county taxation.

4           (c) Any funds realized by a county pursuant to this section shall be segregated from the county's general fund and  
5     the funds, and all interest thereon, shall be expended solely for the capital and operating costs of public safety services,  
6     economic development programs, public works services, capital projects and improvements, infrastructure projects and  
7     improvements, debt reduction, ~~and~~-assessments of real property as provided for in § 8101 of this Chapter, recreational  
8     amenities, and land preservation programs.

SYNOPSIS

This Act allows counties to use Realty Transfer Tax funds for recreational amenities and land preservation programs.