



SPONSOR: Rep. Briggs King & Sen. Hansen
Reps. D. Short, Yearick

HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 147

AN ACT TO AMEND TITLE 22 OF THE DELAWARE CODE RELATING TO A LODGING TAX.

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

1 Section 1. Amend § 908, Title 22 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 908. Lodging tax.

4 (a) Any municipality with a population greater than 50,000 A municipality created by the General Assembly by a
5 special act of incorporation may impose, by duly enacted ordinance, a local lodging tax of no more than ~~3 percent~~ 3% of the
6 rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, ~~motel~~ motel, or tourist home, as
7 defined in § 6101 of Title 30, which is located within the boundaries of the municipality.

8 (b) Subsection (a) of this section does not apply to a municipality authorized to impose a local lodging tax by a
9 special act of incorporation, whether authorized before or after [the effective date of this Act].

SYNOPSIS

Currently, a municipality other than the City of Wilmington must be granted the authority to impose a lodging tax by an amendment to the municipality's charter through a special act of incorporation passed by the General Assembly. This Act authorizes all municipalities to impose a lodging tax, if a municipality chooses to do so.

Because some municipalities currently have this authority, this Act makes clear that a provision in a special act of incorporation that authorizes a municipality to impose a lodging tax controls over the authority granted by this Act, whether the special act of incorporation is enacted before or after the effective date of this Act.