



SPONSOR: Sen. Paradee & Rep. Lynn  
Sens. Ennis, Sokola, Bonini, Lawson, Wilson; Reps.  
Bennett, Bush, Carson, Spiegelman

DELAWARE STATE SENATE  
150th GENERAL ASSEMBLY

SENATE BILL NO. 178

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 § 4110, Title 9 of the Delaware Code by making deletions as shown by strike through and  
2     insertions as shown by underline as follows:

3           (m) The Kent County Levy Court is granted the power to impose, by duly enacted ordinance, a local lodging tax  
4     for any room or rooms in a hotel, motel, or tourist home, as defined in 30 Del. C. § 6101, located in Kent County, in an  
5     amount no greater than 3% of the amount paid for such room or rooms at the hotel, motel, or tourist home. The revenue  
6     collected from the imposition of the local lodging tax shall, when collected, be directed to the Kent County Regional Sports  
7     Complex Corporation, a nonprofit organization, which operates the County-sponsored DE Turf facility located in Kent  
8     County near Frederica. The Kent County Regional Sports Complex Corporation shall use the revenue provided exclusively  
9     for the DE Turf facility to allow the facility to remain competitive by advertising, promoting, and providing incentives for  
10    use of the facility, to establish a program to benefit youth by providing to youth organizations and scholastic institutions the  
11    opportunity to use its facility at reduced cost, and to maintain, improve, and support the facility through the payment of  
12    costs, expenses, and associated debt.

SYNOPSIS

This Bill allows the Kent County Levy Court to impose a lodging tax, not greater than 3%, in Kent County.

Author: Senator Paradee