



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

DELAWARE STATE SENATE  
150th GENERAL ASSEMBLY  
SENATE SUBSTITUTE NO. 2  
FOR  
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 § 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) ~~Any county with a population greater than 500,000~~ New Castle County may impose, by duly enacted  
5 ordinance, a local lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any  
6 room ~~or rooms~~ in a hotel, ~~motel~~ motel, or tourist home, as defined in § 6101 of Title 30, which is located within the  
7 unincorporated areas of the county.

8           (b)(1) Kent County may impose, by duly enacted ordinance, a local lodging tax of no more than 3% of the rent, in  
9 addition to the amount imposed by the State, for any room in a hotel, motel, or tourist home, as defined in § 6101 of Title  
10 30, which is located in Kent County.

11           (2) The moneys collected under paragraph (b)(1) of this section must, when collected, be directed to the Kent  
12 County Regional Sports Complex Corporation, which operates the County-sponsored DE Turf facility located in Kent  
13 County near Frederica.

14           (3) The Kent County Regional Sports Complex Corporation shall use the moneys directed under paragraph  
15 (b)(2) of this section exclusively for the DE Turf facility to allow the facility to remain competitive by advertising,  
16 promoting, and providing incentives for use of the facility, to establish a program to benefit youth by providing to  
17 youth organizations and scholastic institutions the opportunity to use its facility at reduced cost, and to maintain,  
18 improve, and support the facility through the payment of costs, expenses, and associated debt.

19           (b) (c) Rentals by the ~~Delaware~~ Department of Natural Resources and Environmental Control ~~shall be~~ are exempt  
20 from the lodging tax 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.

This Substitute places the lodging tax imposed by the Act in the same Delaware Code provision where the New Castle County lodging tax is placed and where the Sussex County lodging tax is proposed to be placed by House Bill No. 228 (150th General Assembly). This change in placement also results in excluding rentals by the Department of Natural Resources and Environmental Control from the lodging tax established by § 8112 of Title 9.

This change also does the following:

- (1) Makes clear that the lodging tax power under § 8112(a) of Title 9 refers to New Castle County.
- (2) Makes technical corrections to the language of the Act, and existing law, to conform it to the standards of the Delaware Legislative Drafting Manual.

Author: Senator Paradee