



SPONSOR: Rep. Spiegelman & Rep. Bush & Sen. Lawson &
Sen. Paradee & Sen. Richardson
Reps. Collins, D. Short, Michael Smith; Sens. Delcollo,
Pettyjohn

HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 282

AN ACT PROPOSING AN AMENDMENT TO ARTICLE VIII OF THE DELAWARE CONSTITUTION RELATING
TO TAXATION.

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 Article VIII of the Delaware Constitution by making deletions as shown by strikethrough and
2 insertions as shown by underline as follows:

3 § 13. Limitation on enabling a county to enact a new tax or increase a tax rate above currently authorized.

4 Section 13. No law shall enable a county to enact a tax or increase a tax rate above a rate currently authorized by
5 state law except pursuant to an act of the General Assembly adopted with the concurrence of three-fifths of all members of
6 each House.

SYNOPSIS

This bill is the first leg of a Constitutional Amendment to require a 3/5 vote of each House of the General
Assembly to enact a law that would enable a county to enact a tax or increase a tax rate above a rate currently authorized by
state law.

The General Assembly cannot increase a State tax or enact a new State tax without enacting such a law by a three-
fifths vote of each House.

This bill applies the same rule to State legislation enabling a county to take such action.