



SPONSOR: Sen. Lopez & Rep. Smyk

DELAWARE STATE SENATE
150th GENERAL ASSEMBLY

SENATE BILL NO. 210

AN ACT TO AMEND THE CHARTER OF LEWES RELATING TO THE POWER TO IMPOSE AND COLLECT 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 the Charter of Lewes by making deletions as shown by strike through and insertions as shown
2 by underline as follows:

3 Section 29. Enumeration of Powers

4 Not by way of limitation upon the power vested in the City Council to exercise all powers delegated by this
5 Charter to the municipal corporation except as may expressly appear herein to the contrary, but, rather, by way of
6 enumeration and for purposes of clarity, the City Council is vested by this Charter with the following powers, to be
7 exercised by said City Council in the interest of good government and the safety, health and welfare of the City, its
8 inhabitants and affairs, that is to say,

9 45. To impose and collect a lodging tax of no more than 3% of the rent, in addition to the amount imposed by any
10 other governmental agency, for the occupancy of any room or rooms in a hotel, motel, or tourist home which is located
11 within the boundaries of the City of Lewes, under Chapter 61 of Title 30 of the Delaware Code.

SYNOPSIS

This Act amends the Charter of Lewes to give the City Council the authority to impose and collect a lodging tax.
This Act requires a two-thirds majority because it revises a municipal charter.

Author: Senator Lopez