SPONSOR: Rep. Mitchell & Sen. Henry
Reps. Baumbach, Keeley, Kowalko, M. Smith, Viola;
Sen. Sokola

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 377
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8112. Lodging Tax.

(a) Any county with a population greater than 500,000 may impose, by duly enacted 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 room or rooms in a hotel, motel or tourist home, as defined in § 6101 of Title 30, which is located within the unincorporated areas of the County.

(b) Rentals by the Delaware Department of Natural Resources and Environmental Control shall be exempt from the lodging tax established by this section.

HD : MRS : TEH : 1031490432
LC : DIG : JDW : 5081490156
Released: 06/08/2018 09:52 AM