

## 150th GENERAL ASSEMBLY FISCAL NOTE

BILL: SENATE BILL NO. 129

SPONSOR: Senator Hocker

DESCRIPTION: AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO

LIMITATIONS ON TAXING POWER.

## **Assumptions:**

1. This Act becomes effective upon signature by the Governor.

- 2. This Act adds 13 non-profit organizations to the list of property tax exempt organizations.
- 3. Upon enactment, school districts will no longer collect property taxes currently received from these organizations. In 2018, the following school districts collected the following amounts from these organizations:
  - a. Brandywine School District collected \$19,355 from one of the affected organizations.
  - b. Cape Henlopen School District collected \$9,922 from two of the affected organizations.
  - c. Indian River School District collected \$7,384 from five of the affected organizations.
  - d. Laurel School District collected \$93 from one of the affected organizations.
  - e. Milford School District collected \$118 from one of the affected organizations.
  - f. Seaford School District collected \$248 from three of the affected organizations.
- 4. Upon enactment, vocational school districts will no longer collect property taxes currently received from these organizations. In 2018, the following vocational school districts collected the following amounts from these organizations:
  - a. New Castle County Vocational-Technical School District collected \$1,291 from one of the affected organizations.
  - b. Sussex Technical School District collected \$1,403 in taxes from 12 of the affected organizations.

## Cost:

**Local School District Revenue Loss** 

Fiscal Year 2020: \$39,814 Fiscal Year 2021: \$39,814 Fiscal Year 2022: \$39,814

Prepared by Ruth Ann Jones Office of the Controller General