



**150th GENERAL ASSEMBLY  
FISCAL NOTE**

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**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.

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**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:**

	<b><u>Local School District Revenue Loss</u></b>
<b>Fiscal Year 2020:</b>	\$39,814
<b>Fiscal Year 2021:</b>	\$39,814
<b>Fiscal Year 2022:</b>	\$39,814

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