SPONSOR: Sen. Ennis & Sen. McDowell & Rep. Viola & Rep. Mitchell;
Rep. Mulrooney

DELAWARE STATE SENATE
146th GENERAL ASSEMBLY

SENATE BILL NO. 105

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO PROPERTY SUBJECT TO TAXATION.

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

Section 1. Amend §8101(e)(8), Title 9 of the Delaware Code by inserting the word ", towers" after "cable" and before "and conduit".

SYNOPSIS

This Amendment modernizes the list of special betterments that are taxed as real property by including contemporary technology that did not exist when the statute was last updated in 1975. The Amendment permits New Castle County to tax cell phone towers as Kent and Sussex Counties do.

Author: Senator Ennis

SD : TGW : vls
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Jun 02, 2011