



SPONSOR: Rep. Lee & Sen. Booth  
Reps. Hocker, Briggs King, Kenton, D. Short, Wilson,  
Carson; Sens. Bunting, Simpson, Sokola, Venables

HOUSE OF REPRESENTATIVES  
146th GENERAL ASSEMBLY

HOUSE BILL NO. 281

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

1 WHEREAS, Sussex County is the only county required to annually set a minimum and maximum capitation tax in  
2 the Delaware Code; and

3 WHEREAS, it is the intent of the General Assembly to specifically give the government of Sussex County the  
4 authority to determine its amount of capitation tax;

5 NOW, THEREFORE:

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

7 Section 1. Amend § 305(b)(2), Chapter 3, Title 9, Delaware Code by making deletions as shown by strikethrough  
8 and by making insertions as shown by underlining to read as follows:

9 In Sussex County such capitation tax if so fixed and determined shall in no case exceed the sum of \$10, ~~not be less~~  
10 ~~than the sum of \$3.00~~, and shall be uniform throughout the County ~~when~~ if levied and assessed.

SYNOPSIS

This bill makes the Delaware law consistent in Sussex and Kent Counties by giving Sussex County government the same discretion as Kent County government to set its own capitation tax amount. As the law currently governs, Sussex County is required to set a minimum capitation tax amount of \$3.00. This bill eliminates that requirement. New Castle County is not authorized to levy or collect a capitation tax.