



SPONSOR: Sen. Lavelle

DELAWARE STATE SENATE
147th GENERAL ASSEMBLY

SENATE AMENDMENT NO. 2

TO

HOUSE BILL NO. 333

1 AMEND House Bill No. 333, as amended by House Amendment No. 3, by striking Section 2 thereof and
2 replacing it with the following:

3 “Section 2. This Act shall only apply to any new tax enacted by a municipality after June 15, 2014. This Act shall
4 not apply to any tax, fee or charge in place on or before June 15, 2014, nor to the amount thereof, nor to any increase to any
5 such tax, fee or charge. Furthermore, this Act shall not apply to any municipal corporation that obtained a home rule
6 charter prior to June 1, 1966, even if such charter was amended or superseded, as provided for in Chapter 8, Title 22 of the
7 Delaware Code.”

SYNOPSIS

This amendment makes clear that all taxes, fees and charges in place on or before June 15, 2014 are lawful and keeps the exemption of Home Rule Charter municipalities.

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