152nd GENERAL ASSEMBLY
FEE IMPACT

BILL:	**HOUSE SUBSTITUTE NO. 2 FOR HOUSE BILL NO. 168**
SPONSOR:	**Representative K. Williams**
DESCRIPTION:	**AN ACT TO AMEND TITLES 9 AND 30 OF THE DELAWARE CODE RELATING TO LODGING TAX.**

In accordance with 29 Del. C. §913, the following information is provided relating to licenses and fees.

Description of the Legislation:
This Act establishes a short-term rental tax of 4.5% in a new chapter within Title 30. The Act also defines an accommodations intermediary as any person engaged in the business of facilitating or arranging a short-term rental, as defined in § 6201 of Title 30, to an occupant on a website or through other means, including the renting of properties subject to a timeshare plan. The term accommodations intermediary includes a licensed real estate broker but only includes the broker of record and not real estate licensees working under that broker. Accommodations intermediaries must obtain an occupational license and pay an annual licensing fee of $25.00.

Affected Entities:
Accommodations intermediaries subject to obtaining an annual license.

Fiscal Impact:
The Department of Finance estimates there would be less than one hundred accommodations intermediaries operating within the State. Potential estimated annual revenue would not exceed $2,500.

Intended Use of Revenue:
License fee revenue would be deposited to the General Fund.

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