

Sponsor: Rep. Hocker

HOUSE OF REPRESENTATIVES

145th GENERAL ASSEMBLY

HOUSE BILL NO. \_\_\_\_\_

AN ACT TO AMEND CHAPTER 59, VOLUME 63 OF THE LAWS OF DELAWARE, AS AMENDED, THE CHARTER OF THE TOWN OF DEWEY BEACH TO GRANT THE TOWN OF DEWEY BEACH THE AUTHORITY TO LEVY AND COLLECT AN ACCOMMODATIONS TAX.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each House concurring therein):

Section 1. Amend Chapter 59, Volume 63 of the Laws of Delaware, as amended, by adding new subsection 16 to Section 25, "Enumeration of Powers," as follows:

16. To levy and collect an accommodations tax upon the renting or leasing of property located within the municipal boundaries of Dewey Beach for residential uses, except that no accommodations tax shall be collected upon a valid rental agreement or valid lease agreement with an initial term of at least one year. The accommodations tax shall be as set from time to time by the Commissioners of Dewey Beach, but not to exceed three percent of the rent or lease amount unless approved by referendum.

Section 2. If any provision of this Act shall be deemed or held to be invalid or unenforceable for any reason whatsoever, then such invalidity or unenforceability shall not affect any other provision of this Act that may be given effect without the invalid or unenforceable provision, and to this end, the provisions of this Act are hereby declared to be severable.

Section 3. This Act shall become effective upon its enactment into law.

SYNOPSIS

This Act amends the Charter for the Town of Dewey Beach to authorize the Town to levy and collect an accommodations tax.