



# Town of Dewey Beach

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Dewey Beach, DE 1997  
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ORDINANCE NO. 824

## AN ORDINANCE TO AMEND CHAPTER 167, SECTION 167-20 OF THE DEWEY BEACH CODE OF ORDINANCES RELATING TO LODGING TAX IMPOSED.

**WHEREAS**, the Commissioners of the Town of Dewey Beach find it reasonable to amend the fee for the monthly lodging tax rate.

**BE IT ENACTED AND ORDAINED**, by the Commissioners of the Town of Dewey Beach, Sussex County, Delaware, in session met, as follows:

**Section 1.** Amend Chapter 167, §167-20(A) of the Code of Ordinances by making the highlighted insertions, strikeouts and substitutions depicted below:

- A. There is hereby imposed and assessed a lodging tax at the rate of ~~2.5%~~ **3%** of the rent for the occupancy of any room or rooms in a hotel, motel, or tourist home located within the boundaries of the Town, and as defined in 30 Del. C. § 6101. The payment of the tax shall be the responsibility of the person who is the owner of the property being rented; provided, however, that such person may designate an agent to collect and pay the tax to the Town.

**Section 2.** This use shall be permitted in all RB districts. The required check marks in Table 3 shall be inserted next to this new permitted use.

**Section 3.** Severability. If any provision of this Ordinance 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 Ordinance which may be given effect without such invalid or unenforceable provision, and to this end, the provisions of this Ordinance are hereby declared to be severable. Adoption. This Ordinance shall take effect April 1, 2024. Adopted by at least a majority vote of all Commissioners of the Town of Dewey Beach on October 20, 2023.

### SYNOPSIS

This Act increases the monthly rate of lodging tax due to the town from 2.5% to 3%.

  
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Mayor, William Stevens

  
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Town Manager, Bill Zolper