Office of the Registrar of Regulations,
Legislative Council,
State of Delaware

CHAPTER 338
FORMERLY
HOUSE BILL NO. 281

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

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

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

NOW, THEREFORE:

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

Section 1. Amend § 305(b)(2), Chapter 3, Title 9, Delaware Code as follows:

In Sussex County such capitation tax if so fixed and determined shall in no case exceed the sum of $10 and shall be uniform throughout the County if levied and assessed.

Approved July 18, 2012