



## ORDINANCE 24-02

### An Ordinance Amending Chapter 378 – Taxation

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF HARRINGTON IN COUNCIL MET:

**SECTION 1.** That Chapter 378 – Taxation, of the Harrington Code, shall be amended by creating Article III, Lodging Tax, as follows:

#### **ARTICLE III. LODGING TAX**

##### **§ 378 -20 – Definitions**

- A. The definitions set forth in 30 *Del. C.* § 6101 are hereby incorporated by reference.

##### **§ 378-21 – Levy of Tax; Collection; Payment**

- A. A local lodging tax is hereby levied of three percent (3%) of the cost of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel, or tourist home within the boundaries of the City of Harrington.
- B. The local lodging tax collected pursuant to this ordinance is the responsibility of the occupant of the room and shall be collected at the time the rent is paid. The operator(s) of the hotel, motel, or tourist home are responsible for the collection of the local lodging tax and the remittance of the taxes to the City of Harrington not later than the fifteenth (15<sup>th</sup>) day of the month following the month of collection on forms to be presented by the City of Harrington.
- C. The local lodging tax imposed shall be shown on the billing to the occupant as a separate and distinct item.
- D. No lodging tax pursuant to this Ordinance shall be imposed for the reservations or contracts for lodging executed or completed before the effective date of this Ordinance.


**§ 378-22 – Late penalty; abatement.**

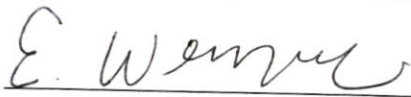
- A. A penalty at the rate of one- and one-half (1.5%) percent per month, or fraction thereof, shall be charged on payments made after the prescribed due date.**
- B. Upon written notice and supporting documentation to the City of Harrington, the City Manager is hereby authorized to abate penalty up to and including the requested amount of abatement, for good cause. The City Manager is not authorized to abate principal.**

**REPEALER.** All ordinances and parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed.

**EFFECTIVE DATE.** The Clerk of Council shall certify the adoption of this Ordinance and cause the same to be published as required by law; and this ordinance shall take effect and be in force from and after it's approved by Council.

**SO ORDAINED** by the majority of Council Members present at the regular session of Harrington City Council, to be effective upon signing.

  
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**Duane E. Bivans, Mayor**

Attest:   
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**Emma Werner, Clerk of Council**

**Date of Adoption:** March 4, 2024

**SYNOPSIS**

This ordinance amends Chapter 378 – Taxation, to create Article III, and to add § 378-20 – Definitions; § 378-21 – Levy of Tax; Collection; and Payment, to include the amount of taxes to be paid by the occupant of a hotel, motel, or tourist home within the City of Harrington; and § 378-22 – Late penalty, abatement to include the penalty rate of one – and one-half percent on payment made after the due date.

First Reading: 2-13-2024

Public Hearing: 3-4-2024

Second Reading: 3-4-2024