

1 **AN ORDINANCE TO AMEND CHAPTER 245 OF**
2 **THE MUNICIPAL CODE OF THE CITY OF REHOBOTH BEACH BY**
3 **AMENDING SECTION 245-17(A) RELATING TO**
4 **INCREASING THE GROSS RECEIPTS TAX ON RENTALS.**
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8 **WHEREAS**, the Mayor and Commissioners of the City of Rehoboth Beach deem it to be
9 in the best interest of the City to increase the gross receipts tax on rentals form 3% to 6%.

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11 **BE IT ORDAINED**, by the Commissioners of the City of Rehoboth Beach, in session
12 met, in the manner following to wit:
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14 **Section 1.** Chapter 245, Section 245-17, of the Municipal Code of the City of
15 Rehoboth Beach, Delaware, 2001, as amended be and the same is hereby further amended by
16 deleting from Subsection 245-17(A) the rate “3%” as such rate appears therein, and inserting in
17 lieu thereof the rate “6%”.

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19 **Section 2.** This Ordinance shall take effect immediately upon its adoption by the
20 Commissioners of the City of Rehoboth Beach.
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24 Adopted by the Commissioners
25 of the City of Rehoboth Beach
26 _____, 2017
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30 _____
31 Secretary of the Commissioners of
32 the City of Rehoboth Beach
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35 **SYNOPSIS:** This Ordinance increases the gross receipts tax on rentals of any private and public
36 lodging facilities and housing accommodations, including rooms, rooming homes,
37 boardinghouses, bed-and-breakfast inns, cottages, cabins, houses and apartments (whether in
38 condominiums or not), other than those that are subject to the State of Delaware's lodging tax
39 under Title 30, Chapter 61, from 3% to 6%.