

CITY OF MILFORD
NOTICE OF ORDINANCE ADOPTION

NOTICE IS HEREBY GIVEN that on Monday, October 22, 2018 during the regular meeting of the Milford City Council the following ordinance was adopted:

ORDINANCE 2018-23
CODE OF THE CITY OF MILFORD
PART II-GENERAL LEGISLATION
CHAPTER 204 TAXATION

WHEREAS, tax revenues are essential to the City's ability to provide quality services to its residents and to finance government operations, for the health and welfare of the City of Milford and those who live, work and visit here; and

WHEREAS, residents and property owners benefit from public services though still need relief from the full financial burden of those programs; and

WHEREAS, while the full cost of these programs is not covered by the fees and real estate taxes collected, it is necessary to find local supplemental revenues to continue providing services that are essential to the health, safety, welfare and economic well-being of our residents, businesses and property tax payers, as well as those visiting the City of Milford; and

WHEREAS, the City Council finds it in the public interest of the City of Milford to enact a local lodging tax of three (3) percent, the proceeds of which can be utilized as General Fund dollars to support such services as police, fire and parks, as well as planning, economic development and administrative support; and

WHEREAS, in accordance with 22 Del. C. §811, an Ordinance amending the Charter of the City of Milford and permitting a local lodging tax, was approved by the City Council of the City of Milford on June 11, 2018 and signed into State law by Governor John Carney effective September 4, 2018; and

WHEREAS, the City Council wish to Amend Chapter 204 of the Code of the City of Milford relating to Taxation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MILFORD:

Section 1. The Council of the City of Milford, by duly enacted ordinance, hereby levies a local lodging tax of three (3) percent of the rent, in addition to the amount imposed by the State of Delaware, for any room or rooms in a hotel, motel or tourist home, as defined in § 6101 of Title 30, that are located within the boundaries of the City of Milford, in the form and manner as follows:

Section 2. Amend Chapter 204 of the Code of the City of Milford by adding a new Article V entitled 'Local Lodging Tax' to read as follows:

Article V. LOCAL LODGING TAX

§204-13 – Local Lodging Tax.

- (A) A local lodging tax is hereby levied of three (3) percent 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 Milford, and as defined in 30 Del. C. §6101.
- (B) The local lodging tax, pursuant to this ordinance, is the responsibility of the occupant of the room and shall be collected at the time the rental is paid. Operators 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 Milford within 20 days after the end of each calendar month, in accordance with procedures established by the City Manager and using forms designated by the City Finance Department. The tax imposed shall be shown on the billing to the occupant as a separate and distinct item.
- (C) No local lodging tax pursuant to this ordinance shall be collected for reservations or contracts for lodging executed or completed before January 1, 2019.

SYNOPSIS

There is imposed and assessed a local lodging tax at the rate of 3% of the rent upon every occupancy of a room or rooms in a hotel, motel or tourist home within the City of Milford, to be paid by the occupant.

Section 3. Dates.
Introduction: October 8, 2018
Adopted: October 22, 2018
Effective: January 1, 2019

For a complete list of City of Milford Ordinances and Codes, please access the City of Milford website at cityofmilford.com or contact the City Clerk's Office at 302-422-1111.

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