

Town of Dewey Beach, DE
Tuesday, January 18, 2022

Chapter 167. Taxation

Article III. Accommodations Tax

§ 167-14. Definitions.

- [1] *Editor's Note: Pursuant to Ord. 724, adopted 1-9-2016, all definitions throughout the Code were transferred to Ch. 1, Art. III, Definitions.*

§ 167-15. Rate.

- A. The accommodations tax rate shall be as set from time to time by the Commissioners of Dewey Beach, but shall not exceed 3% unless approved by referendum and authorized by the Delaware General Assembly.
- B. An accommodations tax of 3% is hereby established on the gross proceeds derived from the rental or charges for accommodations.

§ 167-16. Payment of tax.

- A. Payment of the accommodations tax shall be the responsibility of the provider of the accommodations. The Town shall promulgate a form or return that shall be used by the provider of the accommodations to calculate the amount of accommodations tax due.
- B. Accommodations taxes due on accommodations provided between October 1 and March 31 of the year shall be remitted to the Town by April 15, or on the next business day if the 15th is not on a business day. Accommodations taxes due on accommodations provided between April 1 and September 30 of the year shall be remitted to the Town by October 15, or on the next business day if the 15th is not on a business day.

§ 167-17. Inspections, audits, and administration.

The Building Inspector or other authorized agent of the Town shall have the authority to conduct inspections, and to examine, and audit the books and records of any provider of accommodations subject to the accommodations tax. Any provider of accommodations shall make available the necessary books and records during normal business hours upon 72 hours' written notice. Records of inspections shall not be deemed public documents.

§ 167-18. Violations and penalties.

- A. Any violation of this article is declared to be a civil offense pursuant to Chapter 80 of the Municipal Code of the Town of Dewey Beach.

- B. The assessment for violating this article shall be 10% per month, charged on the original amount of the accommodations tax due. Subject to the Town providing notice by certified mail to the provider of the accommodations, and a sixty-day period from such notification to pay unpaid taxes, any accommodations taxes unpaid after 90 days from the date the taxes are due shall constitute a first lien against all real estate of the taxpayer situated within the Town limits. The Town may collect the tax due by an action of debt in any court of competent jurisdiction, or such other procedure permitted by law.

§ 167-19. Appeals.

Any provider of accommodations may appeal the finding of a violation to the Commissioners by filing a written appeal to the Town within 10 days of notice of the violation. All appeals shall be considered by the Commissioners at the time, place, and manner as set by the Commissioners.