



TOWN OF DEWEY

BEACH

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ORDINANCE NO. _____

AN ORDINANCE TO AMEND §167-18 B VIOLATIONS AND PENALTIES, OF THE CODE OF THE TOWN OF DEWEY BEACH, TO INCREASE THE PENALTY FOR NON-COMPLIANCE OF ACCOMMODATION TAX REMITTANCE.

WHEREAS, it is believed that some residential rental properties in the town have not been remitting accommodation tax payment as required;

WHEREAS, the Commissioners of the Town of Dewey Beach desire to increase the penalty for non-payment of accommodation tax as an attempt to increase compliance.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED, by the Commissioners of the Town of Dewey Beach, Sussex County, Delaware, in session met, as follows:

Section 1. Amend § 167-18 B, Violations and penalties of the Code of Ordinances of Dewey Beach, by amending the penalty for non-compliance of accommodation tax remittance as follows:

§ 167-18 Violations and penalties.

B. ~~The assessment for violating this article shall be 10% per month, charged on the original amount of the accommodations tax due.~~ The assessment for violating this article shall be \$500.00 for conducting business without a rental license plus 1.5 % 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.

Section 2. If any provision of this Ordinance shall be deemed or held to be invalid or unenforceable for any reason whatsoever, then such invalidity or unenforceability shall not affect any other provision of this Ordinance, which may be given effect without such invalid or unenforceable provision, and to this end, the provisions of this Ordinance are hereby declared to be severable.

Section 3. This Ordinance shall take effect immediately upon its adoption by a majority vote of the Commissioners of the Town of Dewey Beach.

Adopted by at least a majority of the Commissioners of the Town of Dewey Beach on April 8, 2022.

William Stevens, Mayor

Bill Zolper, Town Manager

SYNOPSIS

This Act establishes clarification that violators are subject to a fine of \$500 plus a 1.5% penalty on unpaid taxes.