

**TOWN OF FREDERICA
ORDINANCE NO. 21-02**

**AN ACT TO AMEND THE TOWN OF FREDERICA CODE OF
ORDINANCES, CHAPTER 378 – TAXATION, BY CREATING A
NEW ARTICLE, ARTICLE III - § 378-16 LODGING TAX**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN
OF FREDERICA IN COUNCIL MET:

ARTICLE III – LODGING TAX

§ 378-16 - Lodging Tax

- (a) A tax is hereby imposed 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, as defined in 30 *Del. C.* § 6101, which are located within the boundaries of the Town of Frederica.
- (b) The tax collected pursuant to this Ordinance is imposed on the occupant of the room and shall be collected and remitted monthly by the operator of the hotel, motel, or tourist home to the Town of Frederica within 20 days after the end of the calendar month.
- (c) No lodging tax pursuant to this Ordinance shall be imposed for reservations or contracts for lodging executed or completed before the effective date of this Ordinance.

Repealer: All ordinances and part of ordinances inconsistent with the provisions of this ordinance are hereby repealed.

Effective Date: This ordinance shall become effective thirty days after adoption.

SYNOPSIS

This Ordinance amends Chapter 378 to create a Town of Frederica Lodging Tax.

ORDAINED AND ENACTED INTO THE LAW by a majority vote of the Council Members present at a regular session of Frederica Town Council, Delaware on the 16 day of June, A.D. 2021.

First Reading: May 19, 2021

Public Hearing and Second Reading: June 16, 2021

Published: July 16, 2021



William C. Glanden

Mayor

I do hereby certify that the foregoing is a true and correct copy of the Ordinance passed by the Town Council at its meeting on _____, 2021 at which meeting a quorum was present and voting throughout that the same is still in full force and effect.


Clerk