

Rehoboth Beach-Dewey Beach Chamber of Commerce

*"The Nation's Summer Capital"*

P.O. Box 216

Rehoboth Beach, DE 19971-0216

Phone: (302) 227-2233 • (800) 441-1329

Fax: (302) 227-8351

e-mail [rehoboth@beach-fun.com](mailto:rehoboth@beach-fun.com)

[www.beach-fun.com](http://www.beach-fun.com)

June 12, 2023

Honorable Members of the House of Representatives  
411 Legislative Avenue  
Dover, DE 19901

RE: HB 168

Dear Honorable Members of the House of Representatives:

For several years our Chamber of Commerce and membership have made substantial efforts and have been supportive of collecting and including short-term rental revenue, while maintaining the current revenue disbursement formula, for the following reasons:

- The short-term revenue is not a new tax but an expanded tax which is collected from the visitor and not the resident which equalizes accommodation tax revenue.
- By maintaining the current disbursement formula, the increased short-term rental revenue would provide additional funds for beach replenishment, clean water needs, Sussex County marketing, as well as State marketing and the State General Fund.
- Delaware is one of only three states that does not have the short-term rental tax i.e. Alaska and California. The short-term rental agencies (Airbnb, etc.) are already paying this tax to all other states nationwide.
- The municipalities would continue to collect their current lodging tax.

Thank you for taking the time to consider the Rehoboth Beach-Dewey Beach Chamber of Commerce request to support the short-term rental tax legislation contained in House Bill 168, which has been released unanimously from the House Revenue & Finance Committee.

Sincerely,



Carol Everhart  
President/CEO

CC: Rehoboth Beach – Dewey Beach Chamber of Commerce Board of Directors

**Mission:** "To promote business, tourism and civic responsibility."