**HOTEL TAX - FREQUENTLY ASKED QUESTIONS (2018)**

**Background:** On June 7, 2018, the Delaware General Assembly enacted House Bill No. 377, which authorized New Castle County to adopt a three percent (3%) tax on public accommodations. On June 14, 2018, Governor John Carney signed HB 377 into law. New Castle County’s base is identical to the State tax. In other words, all receipts included for the purposes of State tax compliance, should be included on your New Castle County filings.

**Q: When does New Castle County’s hotel tax take effect?**
A: The tax is effective for reservations or contracts paid in full on or after August 1, 2018.

**Q: What is New Castle County’s hotel tax rate?**
A: New Castle County’s hotel tax rate is three percent (3%).

**Q: How do I make my monthly payment?**
A: New Castle County hotel tax payments should be made by completing the payment voucher available at nccde.org/HotelTax. Once completed, the voucher should be printed and mailed along with your check or money order made payable to “New Castle County” to:

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New Castle County  
Treasury – Hotel Tax  
87 Reads Way  
New Castle, DE 19720
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Alternatively, you can bring your completed voucher with your check or money order to the Government Center, 87 Reads Way, in New Castle, between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday.

**Q: What is the payment schedule?**
A: Payments are due on the 15th day of the following month. For example, payments for the month of August 2018 are due on September 15, 2018.

**Q: What is the penalty for a late payment?**
A: A penalty at the rate of one percent (1%) per month, or fraction thereof, will be charged on payments made after the prescribed due date.

**Q: What if I have questions, or need additional information?**
A: Contact Suzanne Rodick by email: srodick@nccde.org or phone: (302) 395-5067.