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# Client Alert: How Delaware's New Fee and Tax Increases May Affect Your Business Entities

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Delaware House Bill 400, which was signed into law on May 21, 2026, increases a broad range of fees and annual taxes administered by the Delaware Secretary of State and the Delaware Division of Corporations.

Most increases in filing, administrative, expedited-service, uniform commercial code (UCC), and trademark-related fees will take effect on August 1, 2026. Increases in annual taxes applicable to limited liability companies, general partnerships, limited partnerships, limited liability partnerships, limited liability limited partnerships, and certain registered series are effective January 1, 2026.

The legislation may affect corporations, limited liability companies (LLC), partnerships, statutory trusts, businesses involved in UCC filings and secured transactions, and trademark and service-mark applicants and holders. Please review this fee schedule to determine how the changes may affect your entities and anticipated transactions. Additional information is available on the Delaware General Assembly's website.

If you have any questions or want to discuss the new fee schedule, reach out to a member of our Corporate, Tax & Transactions Team.