

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
DIRECTOR'S RULING 71-12

December 1, 1971

SUBJECT: Gift Tax

A request was received for a ruling where a Delaware resident transfers Maryland real property by gift. Is the gift subject to the Gift Tax provisions of the Delaware Code.

The applicable statute is 30 Delaware Code, Section 1401 which states in part:

"----- a tax as computed in Section 1402 is hereby imposed on the transfer of property by gift during such calendar year by an individual resident of this State."

A resident of the State of Delaware would, in our opinion, be subject to the Gift Tax provision of 30 Delaware Code, Chapter 14, for gifts of property located in another state.


J. H. Kennedy
Director of Revenue

jvm

CONCURRED:


E. J. Wilson
Deputy Attorney General