

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
INFORMATION CIRCULAR 75-2

August 28, 1975

SUBJECT: Section 2301 (g), Title 30, Delaware Code, Relating
to Occupational License For Persons 65 Years or Over.

Section 2301 (g) provides that any person 65 years or older whose gross income is less than \$2,400 a year need only pay $\frac{1}{2}$ of the annual occupational license tax specified in subsection (a).

A question has been raised as to whether this provision applies only to the license fee, or whether it also applies to the additional gross receipts tax imposed under Section 2301 (d), 30 Delaware Code, effective April 1, 1975.

It is concluded that the limitation provided in Section 2301 (g) with respect to the license fee also applies to the tax imposed under Section 2301 (d) on gross receipts. Accordingly, any person 65 years of age or older whose gross income is less than \$2,400 per year must pay only $\frac{1}{2}$ of the license fee specified, and also must pay only $\frac{1}{2}$ of the gross receipts tax imposed under Section 2301 (d).

For the Director of Revenue,


Robert R. Smyers
Deputy Director

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