

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
REVENUE REVISION 70-2

DATE: September 1, 1970

- A. Revenue Type - Individual Income Tax
- B. Effective Date - April 7, 1970
- C. Law Revised - Delaware Code, Title 30, Section 1186
- D. Revision -

In addition to other parties previously empowered, this authorizes designated representative of a municipality in Delaware which has income or wage tax to inspect portions of Delaware State income tax returns.

- E. Application -
1. Municipality must pass enabling ordinance which has prior approval of Tax Commissioner.
 2. Information from State Tax return be confidential and usable only for collection purposes.
 3. Municipality's representative can see only portion of State return showing taxables' wages and numbers of employees.
 4. Municipality's representative can see State return only if taxable's place of residence or employment is in municipality.
- F. Citation -

House Bill No. 655, Second Session, 125th General Assembly appears as Chapter 349, Volume 57, Laws of Delaware approved by Governor 4/7/70.


J. H. Kennedy
Director of Revenue

DISTRIBUTION: C