

STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
601 DELAWARE AVENUE
WILMINGTON, DELAWARE 19899

TAX NEWSGRAM 72-5

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OCCUPATIONAL LICENSE - NURSING, REST OR CONVALESCENT HOME

- Exemption on non-profit persons from license for nursing, rest or convalescent home.

House Bill 123 as amended by House Amendment No. 1, First Session, 126th General Assembly approved by Governor Peterson on June 25, 1971 added new subsection 2301 (i) and (j) to Title 30 Delaware Code.

The bill applies to license years beginning on or after July 1, 1971. Prior to that date there is no exemption for the license tax.

The law beginning with July 1, 1971 exempts charitable, religious, educational or civic organizations operating a nursing, rest or convalescent home if no part of the earnings inure to the benefit of any private stockholder or individual.

The law provides tax relief by nonpayment of the occupational license. The operation of the nursing, rest or convalescent home must meet all the above requirements.


J. H. Kennedy
Director of Revenue

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