

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

TAX NEWSGRAM 72-8

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OCCUPATIONAL LICENSE - DAY CARE CENTER

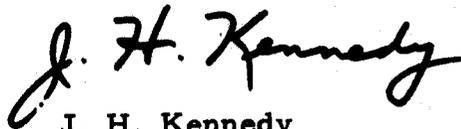
- Exemption of certain non-profit persons from day care center license.

House Bill 45, First Session, 126th General Assembly approved by Governor Peterson on April 18, 1971 revised Delaware Code, Title 30 by adding new subsection 2301 (e) and (f).

The bill applies to the license year beginning July 1, 1971. Prior to that date there is no exemption from the license tax.

The law beginning with July 1, 1971 exempts persons who are charitable, religious, educational or civic organizations, if no part of the net earnings inure to the benefit of any private stockholder or individual and if the day care center is primarily for children not over six (6) years of age and is not primarily a medical or educational facility from the requirement of obtaining a license from the Division of Revenue.

The law provides tax relief by nonpayment of the occupational license. The Day Care Center must meet all the requirements to be exempt.



J. H. Kennedy
Director of Revenue

jvm

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