

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

TAX NEWSGRAM 72-13

January 17, 1972

MOTOR FUEL TAX

- Increases the tax on gasoline and special fuel one cent a gallon to total tax of eight cents (8¢) per gallon.

House Bill 505, Special Session, 126th General Assembly approved by Governor Peterson July 30, 1971 revises Section 5110 and 5132 of Title 30 Delaware Code.

The increase applies to all gasoline sold or used after July 31, 1971. The new rate is eight cents (8¢) per gallon.

The Attorney General issued an opinion that the floor stock inventory tax for the one cent increase in gasoline tax was illegal.

The law provides the tax be imposed on gasoline and special fuel effective August 1, 1971.

  
J. H. Kennedy  
Director of Revenue

jvm

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