

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

TAX NEWSGRAM 72-19

January 18, 1972

ALCOHOLIC BEVERAGE TAX

- Increases taxes on distilled spirits where 25% alcohol or less to a new rate of \$1.50 per gallon (liqueurs, etc.) and where more than 25% alcohol to new rate of \$2.25 per gallon (whiskey, gin, etc.).

House Bill 512, as amended by House Amendments No. 4 and No. 5 and by Senate Amendment No. 1, Special Session, 126th General Assembly approved by Governor Peterson on July 30, 1971 revised Section 581, subsection (a), paragraphs (3) and (4) of Title 4, Delaware Code.

- Increase applies to all distilled spirits purchased by Delaware importers (wholesaler or distributor) on or after August 15, 1971.

House Bill 550, Second Special Session, 126th General Assembly, approved by Governor Peterson on October 22, 1971 authorized the collection of the floor stock tax on the inventory taken by the dealers on August 15, 1971. Returns and payments were due on December 22, 1971.


J. H. Kennedy
Director of Revenue

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DISTRIBUTION: B and C