

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

TAX NEWSGRAM 72-49

July 14, 1972

TAX APPEAL BOARD DECISION

LICENSES

- Trailer Park

FACTS: The "ABC Mobile Home Park" leases spaces to individual owners of mobile homes for a term of 19 plus years. Under the lease agreement, it is specifically provided that "no trailers or campers will be accepted in the park." Each lessee provides his own sewage disposal facility, and must individually contract with the Electric Power Company for service.

ISSUE: Whether the operator of the "ABC Mobile Home Park" is subject to the occupational license requirement imposed on operators of a "trailer park" under Section 2301, 30 Del. C.

DECISION: For petitioner. The Board held that the provisions of Section 2301, 30 Del. C., relating to "trailer park," are not applicable to the operations conducted by petitioner.
Date: June 21, 1972
Docket No. 442



J. H. Kennedy
Director of Revenue

mrs

DISTRIBUTION: B and C