



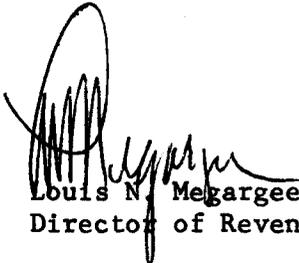
STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF REVENUE  
601 Delaware Avenue  
Wilmington, Delaware 19899

TAX NEWSGRAM 75-12

July 16, 1975

- Occupational License Taxes - Chapter 23, Title 30,  
Delaware Code.

House Bill No. 660 (Chapter 223, Volume 60, Laws of Delaware) effective April 1, 1975, amends Section 2301 (e) to make it clear that the new occupational gross receipts tax equal to 3/10 of 1% imposed under Section 2301 (d), Chapter 23, insofar as partnerships, professional corporations or associations are concerned, is imposed upon the entire gross receipts of the firm and payable by the firm, rather than on the individual partners or members. Accordingly, gross receipts attributable to "employees" of the partnership or professional corporation will not be exempt from the tax.



Louis N. Megargee  
Director of Revenue

RRS/mrs

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