



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

TAX NEWSGRAM 75-16

August 27, 1975

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

House Bill No. 457 (Chapter 296, Volume 60, Laws of Delaware), approved by the Governor on August 21, 1975, amends Chapter 23, Title 30, Delaware Code, relating to Occupational License fees and taxes to provide as follows:

(1) Section 2301, Chapter 23, Title 30, is amended to require each licensee to obtain only one basic annual license and pay a flat fee of \$10.00 for each additional separate branch or business location, in lieu of the requirement of a separate license at the full rate for each place of business. "Finance or Small Loan Agencies" are exempted from this treatment and must continue to obtain a basic license for each place of business at the full rate. Effective August 21, 1975.

(2) Section 2301 (a), is amended to require Certified Public Accountants, Physicians or Surgeons and Professional Engineers to obtain a license if they are actively engaged in the practice of their professions even if employed by a private corporation in such capacity. Under prior law this rule regarding employment by private corporations only applied to Attorneys. Effective August 21, 1975.

(3) Section 2301 (e) is amended to add the occupations of "Manufacturer's Agent" and "Collection Agency" to the categories which define gross receipts as consisting of commissions and fees earned.

(4) Effective January 1, 1976, Section 2304, is amended to require the owners of all coin-operated merchandise vending machines to apply for, obtain and affix to each such vending machine operated within this State a tax stamp or decal at an annual fee of \$3.00 for each machine (provided the coin is valued at \$.05 or more). The existing requirements relating to licensing and fees for "amusement



machines" and "cigarette vending machines," which are covered under other provisions of the law, are not affected by this amendment. Application forms to secure the decals required by this amendment may be obtained from the Division of Revenue and should be filed prior to December 31, 1975.

A handwritten signature in black ink, appearing to read 'Louis N. Megargee', is positioned above the printed name.

Louis N. Megargee
Director of Revenue

RRS/mrs

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