



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

TAX NEWSGRAM 76-4

July 13, 1976

- Occupational and Business Licenses
- Chapter 23 & Chapter 29, Title 30, Delaware Code.

Under Section 2301 (c) of present law, persons licensed under Chapter 23, relating to occupational licenses, whose business activity also involves the sale of goods or personal property, are required to obtain a retailers license pursuant to Chapter 29, in addition to the occupational license required under Chapter 23.

House Substitute 1 for House Bill 815, approved July 12, 1976, amends Section 2301 (c), Chapter 23, Title 30, Delaware Code, to provide that a separate retailers license shall not be required in such cases where the retail activity is merely incidental to the primary business licensed under Chapter 23. For this purpose if the gross receipts from such sales during the license year do not exceed \$3,000, they will be deemed to be "incidental" and a separate retailer license would not be required. Such receipts would, of course, be includible in the gross receipts tax base for purposes of Chapter 23.

Louis N. Megargee
Director of Revenue

RRS/mrs

DISTRIBUTION: B AND C

