



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

TAX NEWSGRAM 76-6

July 13, 1976

- Tobacco Products Licenses & Fees, Chapter 53, Title 30
- Wholesaler, Retailer, Vending Machine & Affixing Agent Licenses.

House Bill No. 818, approved on June 30, 1976, amends Chapter 55, Title 30, Delaware Code to change the license year for tobacco products licenses from a fiscal year to a calendar year. All licenses (wholesaler, retailer, affixing agent and vending machine decal) shall be extended from June 30, 1976, to December 31, 1976, upon renewal and payment of one half of the license fees designated in the law, viz: Wholesaler - \$100.00; Retailer - \$2.50; Vending Machine Decal - \$.50; and Affixing Agent - \$100.00.

The Bill also increases the cigarette vending machine license fee (decal) from \$1.00 to \$3.00 per machine effective January 1, 1977. Accordingly, all such licenses shall be renewable on January 1, 1977, for a full calendar year at the following fees: Wholesaler - \$200.00; Retailer - \$5.00; Vending Machine Decal - \$3.00; and Affixing Agent - \$200.00.



Louis N. Megargee  
Director of Revenue

RRS/mrs

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