



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

TAX NEWSGRAM 76-7

July 16, 1976

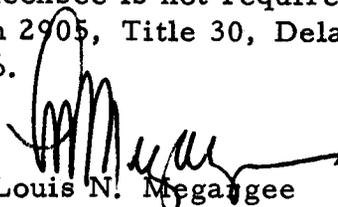
- Occupational & Business Licenses
 "Transient Retailer" - Chapter 29, Title 30, Delaware Code.

House Substitute 1 for House Bill No. 915, approved June 30, 1976, amends Section 2901, Chapter 29, Title 30, Delaware Code, by adding a new category of retailer license, designated "Transient Retailer." The term "Transient Retailer" applies to any person wishing to engage in business as a retailer within this State for 10 days or less during any calendar year and who has no intention of becoming a permanent retailer.

OVER 10 DAYS, NOT RENEWABLE, THEN MUST OBTAIN REGULAR SO. LICENSE
 Persons eligible for a transient retailer license, for example, would be vendors of merchandise who are participating in Art Shows or Antique Shows and similar exhibitions of short duration. A person who is engaged or intends to engage in business in this State as a retailer on a regular basis throughout the year would not be eligible for a transient license, but rather would be required to obtain the customary retailer license under Chapter 29.

Any person desiring to engage in business in this State as a transient retailer must make application for license to the Division of Revenue and pay the fee of \$10.00.

In addition, under Section 2905 (g), Title 30, as added, by House Bill 915, each such licensee is subject to a tax of 55/100 of 1% on his gross receipts in excess of \$3,000. Unless the gross receipts of such licensee exceeds \$3,000, such licensee is not required to file the monthly return required under Section 2905, Title 30, Delaware Code. The law is effective as of July 1, 1976.


 Louis N. Megargee
 Director of Revenue

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