



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

TAX NEWSGRAM 76-8

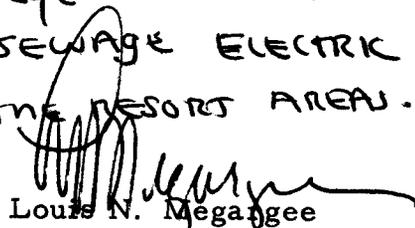
July 15, 1976

- Occupational & Business Licenses  
 "Mobile Home Park" - Chapter 23, Title 30, Delaware Code.

House Bill No. 819, approved July 12, 1976, amends Section 2301 (a), Chapter 23, Title 30, Delaware Code, by adding a new license category (paragraph 87) designated Mobile Home Park applicable to persons engaged in the business of leasing space and facilities to owners of mobile homes. The Bill also amends paragraph (78) of Section 2301 (a), relating to Trailer Park licenses to make it clear that paragraph (78) will not apply to mobile home parks after the effective date of this Act.

The law becomes effective January 1, 1977, on which date persons engaged in or desiring to engage in the business of operating a mobile home park must make application to the Division of Revenue for a license and pay the basic annual fee of \$50.00. In addition, such licensees will be subject to the tax on their gross receipts of 3/10 of 1% payable quarterly, imposed under Section 2301 (d).

WHAT IS THE DIFFERENCE ① AND ②  
 MOBILE HOME PARK IMPLY A MORE PERMANENT  
 UNIT. PROVIDE WATER, SEWAGE ELECTRIC  
 TRAILER PARK - LIKE THE RESORT AREAS. TAXED  
 ON A FEE PER SPACE

  
 Louis N. Megawee  
 Director of Revenue

RRS/mrs

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