



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

DIVISION OF REVENUE
TAX RULING 77-7

June 21, 1977

- Motor Vehicle Dealer License
relating to "MOPEDS"

A question has been raised as to whether a motor vehicle dealer license is required under Section 3005, 30 Del. C., to sell MOPEDS. The Division of Motor Vehicles has held that a "MOPED" is considered a pedal bike with motor assistance and that liability insurance is not required and that a title will be issued only for the purpose of establishing ownership.

It is concluded that a dealer engaged in selling "MOPEDS" is not required to obtain a Motor Vehicle Dealer license, but need only be licensed as a retailer.


John L. Sullivan
Director of Revenue

jvm

DISTRIBUTION: B and C

