



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
DELAWARE STATE BUILDING
820 N. FRENCH STREET
WILMINGTON, DELAWARE 19801

Pub Rec

DIVISION OF REVENUE
TAX RULING 81-1

October 15, 1981

- Public Accommodations (Lodging) Tax - Chap. 61, 30 Del. C.

Chapter 61, Title 30, Delaware Code, imposes a tax of 6% upon rentals received on occupancy of rooms in "hotels," "motels," or "tourist homes." House Bill No. 259, Vol. 63, Laws of Delaware, Ch. 68, approved June 30, 1981, amended Section 6101 (3), Title 30, Delaware Code, relating to the definition of "tourist home" to read in its entirety as follows:

"'Tourist Home' means any person who operates a place where tourists or transient guests, for a consideration, may obtain sleeping accommodations and which has at least five permanent bedrooms for the use of tourists or transient guests, but which does not have cooking facilities for the use of tourists or transient guests."

The amendment made by House Bill No. 259 added the underscored words.

Under this amendment the 6% occupancy tax imposed under Chapter 61 will not apply to the rental of rooms in a tourist home where the facilities offered include cooking facilities for the use of guests.

This amendment does not make any change in the business license requirements imposed on owners of tourist homes as defined in Section 2301 (a) (77), Title 30, Delaware Code, which imposes a license fee of \$10 per room on operators of a tourist home defined as follows:

"Tourist Home, \$10 for each room. 'Tourist Home' includes every person who operates a place where tourists or transient guests, for a consideration, may obtain sleeping accommodations and which has at least five permanent bedrooms for the use of tourists or transient guests and who is not in the hotel or motel business as defined in this Section."

The amendment is effective as of June 30, 1981.

Robert W. Chastant
Director of Revenue