



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

DIVISION OF REVENUE
TAX RULING 82-6

October 15, 1982

- Draymen or Movers - Occupational License Tax

In 1981, Section 2301 was amended (Chapter 13, Vol. 63, Laws of Del.) by adding a new subsection (g) to provide that taxable gross receipts applicable to the category "draymen or movers" (Section 2301 (a) (25), 30 Del. C.) shall not include receipts derived from interstate transport operations, so that such licensees would only be subject to the gross receipts tax imposed by Section 2301 (d), 30 Del. C., on receipts derived from intrastate operations.

House Bill No. 579 (Chapter 246, Vol. 63, Laws of Del.), approved May 20, 1982, amended Section 2301 (g) to provide that the 1981 amendment excluding from tax all receipts from interstate operations will apply retroactively from the date the gross receipts tax was imposed in 1975.

Robert W. Chastant
Director of Revenue

RRS/mrs

25-06-82/22/18