

**TAX TIPS FOR  
CIRCUS EXHIBITOR  
CONDUCTING BUSINESS IN DELAWARE**

**Things You Should Know**

**Definitions** 30, *Del. C., Ch. 23*

A circus exhibitor is every person engaged in the business of exhibiting in a tent, arena, or other open space feats of horsemanship, acrobatic stunts, freaks, trained or wild animals, and other forms of entertainment commonly known as circus.

**Gross Receipts**

A circus exhibitor is exempt from the gross receipts tax.

**License and Gross Receipts Requirements**

A circus exhibitor is required to obtain a business license for a fee of \$750 which must be renewed annually on or before December 31st of each year. If the circus or carnival is for private profit sponsored by or in which any fire company of the State, or any fraternal, veteran's or religious organization shares in the profits, the license fee is \$300. To register with the Division of Revenue and obtain a business license, please complete a Combined Registration Application, available on the Internet, and mail to the Division of Revenue with the appropriate fee.

**Regulatory and Local Requirements**

The Business License Issued by the Division of Revenue is not a regulatory license and the issuance of such license does not attest to the qualifications of the applicant to perform the activity described on such license. Many local jurisdictions have requirements for a business license and may have restrictions concerning the locations of conducting the referenced business activity. Please check with the local government office in the town, city or county in which you will conduct your business.

The State of Delaware also has a Division of Professional Regulations. Many occupations and some types of equipment have regulatory requirements. Please contact the Division of Professional Regulation for more information.

**General**

If you have any questions, please contact one of the following offices:

<i>Wilmington</i>	<i>Dover</i>	<i>Georgetown</i>
Division of Revenue Carvel State Office Building 820 North French Street Wilmington DE 19801  (302) 577-8205	Division of Revenue Thomas Collins Building 540 South DuPont Highway Suite 2 Dover DE 19901  (302) 744-1085	Division of Revenue Suite 2 422 North DuPont Highway Georgetown DE 19947  (302) 856-5358

or by e-mail at: [elliott.johns@state.de.us](mailto:elliott.johns@state.de.us) (302) 577-8262