

**TAX TIPS FOR  
STEAM, GAS AND ELECTRIC COMPANIES,  
DOING BUSINESS IN DELAWARE**

**Things You Should Know**

**Definitions, 30, Del. C., Ch 33**

Steam, gas and electric companies who carry on the business of the manufacture or production of steam, gas or electricity for heat, light or power must obtain a business license from the Division of Revenue and pay the applicable gross receipts tax.

**License and Gross Receipts Requirements**

Steam, gas or electric manufacturers are required to obtain a business license for \$50 and which must be renewed annually on or before December 31st of each year. Additionally, every steam gas or electric manufacturer pays a fee of 1 mill (.001) on taxable gross receipts received from the sale of its product. Gross receipts includes total consideration received by the distributor for commodities or services sold, distributed, produced or supplied within this State to ultimate consumers or users. Consideration for goods sold or services rendered includes cash, checks, credit cards, gift certificates, travelers checks, money orders, barter, trade-ins, manufacturer's coupons and rebates and any other consideration of any kind.

**Due Dates of Returns**

The steam, gas and electric report and taxes are due the first Monday in May of each year.

**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 Public Service Commission which governs these utilities and can be reached at 861 Silver Lake Blvd., Suite 100, Dover, Delaware 19904, telephone number (302) 739-7247.

**General**

To register with the Division of Revenue, complete a Combined Registration Application [available on the Internet] and mail to the Division of Revenue. 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) 739-5251	Division of Revenue Suite 2 422 North DuPont Highway Georgetown DE 19947  (302) 856-5358

or by e-mail at: [cheryl.taylor@state.de.us](mailto:cheryl.taylor@state.de.us) (302) 577-8667