

CHAPTER 100  
FORMERLY  
HOUSE BILL NO. 142

AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO MANUFACTURERS AND WHOLESALEERS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 2010(3)b., Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(20)” and substituting in lieu thereof the numbers and punctuation “§ 2901(21)”.

Section 2. Amend § 2011(k)(2), Title 30 of the Delaware Code by striking the numbers, letter and punctuation “§ 2901(20)a.” and substituting in lieu thereof the numbers, letter and punctuation “§ 2901(21)a.”.

Section 3. Amend § 2020(2), Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(17)” and substituting in lieu thereof the numbers and punctuation “§ 2901(18)”.

Section 4. Amend § 2701(1)a., Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(12)” and substituting in lieu thereof the numbers and punctuation “§ 2901(13)”.

Section 5. Amend § 2701(1)a., Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(8)” and substituting in lieu thereof the numbers and punctuation “§ 2901(9)”.

Section 6. Amend § 2701(1)a., Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(9)” and substituting in lieu thereof the numbers and punctuation “§ 2901(10)”.

Section 7. Amend § 2901(7)b.8., Title 30 of the Delaware Code by inserting immediately after the second occurrence of the phrase “crude oil” and before the immediately following word “to” the phrase “or feedstock petroleum products”.

Section 8. Amend § 2901(7)b.8., Title 30 of the Delaware Code by striking the first occurrence of the phrase “crude oil” and substituting in lieu thereof the word “feedstock”.

Section 9. Amend § 2901(7)b.8., Title 30 of the Delaware Code by inserting after the word “refiner” and before the semicolon “;” the following: “if (i) the feedstock wholesaler took delivery of the crude oil or feedstock petroleum products outside of the State, or (ii) the wholesaler of the crude oil or feedstock petroleum products that it sold to or exchanged with the feedstock wholesaler paid the tax imposed by § 2902(b) & (c) on the gross receipts from the sale to or exchange with the feedstock wholesaler”.

Section 10. Amend § 2901, Title 30 of the Delaware Code by deleting subsection (2), redesignating existing subsection (3) as subsection (2) and inserting a new subsection (3) as follows:

“(3) ‘Feedstock petroleum products’ means one or more petroleum products that have been partially refined that are used as raw materials at the beginning of a refining process operated by a petroleum product refiner.”.

Section 11. Amend § 2901, Title 30 of the Delaware Code by redesignating existing subsections (4) through (20) as subsections (5) through (21) and inserting a new subsection (4) as follows:

“(4) ‘Feedstock wholesaler’ means every person engaged, as owner or agent, in the business of selling to or exchanging with a petroleum product refiner for cash or barter or any consideration either crude oil or feedstock petroleum products for the purpose of refining and resale by the petroleum product refiner, and includes without limitation crude oil and feedstock petroleum products sold or exchanged through pipelines, warehouses or other storage facilities and distribution depots of persons whose principal place of business is located inside or outside of the State.”.

Section 12. Amend § 2902(a), Title 30 of the Delaware Code by striking the word, numbers, letters and punctuation “§ 2901(20)a.2. and 3.” and substituting in lieu thereof the word, numbers, letters and punctuation “§ 2901(21)a.2. and 3.”.

Section 13. Amend § 2902(c)(3), Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(11)” and substituting in lieu thereof the numbers and punctuation “§ 2901(12)”.

Section 14. Amend § 2902(c)(6), Title 30 of the Delaware Code by striking the numbers, letter and punctuation “§ 2901(7)b.6.” and substituting in lieu thereof the numbers, letter and punctuation “§ 2901(8)b.6.”.

Section 15. Amend § 2903(a), Title 30 of the Delaware Code by striking the numbers, letter and punctuation “§ 2901(20)a.2.” and substituting in lieu thereof the numbers, letter and punctuation “§ 2901(21)a.2.”

Section 16. Amend § 2904(a), Title 30 of the Delaware Code by striking the numbers, letter and punctuation “§ 2901(20)a.3.” and substituting in lieu thereof the numbers, letter and punctuation “§ 2901(21)a.3

Section 17. Amend § 2910(c), Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(17)” and substituting in lieu thereof the numbers and punctuation “§ 2901(18)”.

Section 18. Amend § 2912(c)(3), Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(17)” and substituting in lieu thereof the numbers and punctuation “§ 2901(18)”.

Section 19. Amend § 5506(a), Title 30 of the Delaware Code by striking the numbers and punctuation “§ 2901(20)” and substituting in lieu thereof the numbers and punctuation “§ 2901(21)”.

Section 20. In addition to the general power of the Director of Revenue under § 563(b) of Title 30 of the Delaware Code to prescribe the form and contents of any return or other document required to be filed under Title 30 of the Delaware Code, the Director of Revenue shall have the authority to prescribe the form and contents of any return or other document deemed necessary to enforce or monitor the effect of the amendments made by this Act, including, without limitation, information returns or other reports to be made by persons engaging in transactions, the gross receipts from which are excluded from gross receipts subject to tax under Chapter 29 of Title 30 of the Delaware Code.

Section 21. If any provisions of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to that end the provisions of this Act are declared to be severable.

Section 22. This act shall be effective for tax periods beginning after January 31, 2011.

Approved July 07, 2011