

CHAPTER 81
FORMERLY
HOUSE BILL NO. 287

AN ACT TO AMEND TITLES 7 AND 30 OF THE DELAWARE CODE RELATING TO
OCCUPATIONAL LICENSES AND FEES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Three-fifths of all members elected to each house thereof concurring therein):

Section 1. Amend § 2301(a), Title 30, Delaware Code, by redesignating subdivisions (7) through (25) as (8) through (26) and by adding a new subdivision (7) to read as follows:

“(7) Crude oil lightering operator, \$100,000. "Crude oil lightering operator" includes every person engaged in the business of transferring crude oil, which consist of any naturally occurring liquid hydrocarbon at atmospheric temperature and pressure coming from the earth, including condensate, from the cargo tank of any waterborne vessel to the cargo tank of another waterborne vessel.”.

Section 2. Amend § 2301(f), Title 30, Delaware Code by striking said subsection in its entirety and inserting in lieu thereof a new subsection (f) to read as follows:

“(f) Paragraphs (a)(5), (7), (9), (10), (13), (14), (18) and (20)-(26) of this section shall be exempt from the additional license fee imposed by subsection (d) of this section.”.

Section 3. Amend § 9113(b)(1), Title 7, Delaware Code, by striking the semicolon “;” as it appears after the word “title” therein and inserting in lieu thereof the following: “and all license fees collected pursuant to §2301(a)(7) of Title 30;”.

Section 4. This Act shall be effective for tax periods beginning after December 31, 2009.

Approved July 01, 2009