TAX TIPS FOR
TRAILER PARKS

Things You Should Know

Definitions, 30 Del. C., Ch 23
A trailer park is defined as a recreational vehicle park or a tenting recreation park and includes any person engaged in the business of operating any place where space is furnished for units to park and hook up to or use sanitary and/or electrical facilities. This business category does not include mobile home parks whose tenants rent lots on a monthly or yearly basis and who either own or rent their mobile home as a permanent residence.

Gross Receipts
A trailer park is exempt from the gross receipts tax.

License and Gross Receipts Requirements
A trailer park operator is required to obtain a business license -- $10 for each space specified on a plot plan or as designated by the owner -- which must be renewed annually on or before December 31st of each year. To register with the Division of Revenue and obtain a business license, please complete a Combined Registration Application and mail to the Division of Revenue with the appropriate fee or apply on-line at OneStop. Both can be accessed from our website at www.revenue.delaware.gov.

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:

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<tr>
<th>Wilmington</th>
<th>Dover</th>
<th>Georgetown</th>
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<tbody>
<tr>
<td>Division of Revenue</td>
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<tr>
<td>Carvel State Office</td>
<td>Thomas Collins Building</td>
<td>20653 Dupont Blvd Suite 2</td>
</tr>
<tr>
<td>Building</td>
<td>540 South DuPont Highway</td>
<td>Georgetown DE 19947</td>
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<tr>
<td>820 North French Street</td>
<td>Suite 2</td>
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<tr>
<td>Wilmington DE 19801</td>
<td>Dover DE 19901</td>
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<tr>
<td>(302) 577-8205</td>
<td>(302) 744-1085</td>
<td>(302) 856-5358</td>
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or by e-mail at: rev_busaudit@delaware.gov or 302-577-8662

File Gross Receipts On-line:

or

Print an Interactive Gross Receipts Coupon:

https://grossreceiptstax.delaware.gov/grtpublic/