

Decision of the Tax Appeal Board - Date: December 8, 1971

Docket Nos. 431, 432, 433, 434

Wilmington Medical Center

License, Sales, Miscellaneous - Occupational License - Exemptions - Hospitals.

A hospital is exempt from occupational licenses required for the operation of a parking lot and scientific laboratory. The hospital is not engaged in the business of running a parking lot or a scientific laboratory for profit. The lot is run for the use of employees, out-patients, and visitors of the hospital and the services of the laboratory are a significant part of the operation of the hospital (and is not available to the general public).