

BEFORE THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

TIMOTHY J. MASTERSON, SR.,)
)
) Petitioner,)
)
) v.) Docket No. 601
)
) DIRECTOR OF REVENUE,)
)
) Respondent.)

Before: Maurice A. Hartnett, III, Esquire, Chairman, Joseph S. Yucht, Esquire, Vice-Chairman, Cyric W. Cain, Jr., Rhett McGriff, and Nettie C. Reilly, Board Members.

Timothy J. Masterson, Sr., pro se

John P. Fedele, Esquire, Assistant Attorney General for Respondent.

DECISION

Nettie C. Reilly: At a hearing on this matter the Board raised the question of jurisdiction.

It appeared from the pleadings in the record, the Petitioner wanted a change in the determination of his tax rate.

This is a matter that requires General Assembly legislation and cannot be changed by a decision made by this Board.

The Petitioner could set forth no facts to indicate any tax in controversy, or to support any contention of error on the part of the Director of Revenue in regard to any determination.

Therefore the petition is denied.

James A. Hall

James A. Hall

Joseph D. Vucht

Walter G. Kelley

of Robert T. Hoff

Dated Jan 21 1976

SYNOPSIS

DOCKET NO. 601

TAX SEGMENT: LICENSE TAX

ISSUE: Petitioner requested a change in determination of tax rates. (Amusement tax on coin operated machines).

TAB DECISION: This is a matter which requires General Assembly legislation and cannot be changed by a decision by the Tax Appeal Board.

DECISION: Petition is denied.

DECISION DATE: January 21, 1976