



STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
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WILMINGTON, DELAWARE 19899

DELAWARE DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2006-5

Date: December 1, 2006

Subject: Licensing Requirement for Delaware Non-Professional Sports Officials

House Bill 381, with House Amendment No. 1 & Senate Amendment No. 1, amends Title 19 to define sports officials of non-professional games and events as independent contractors for purposes of workers compensation. The Bill states that any person providing services as a 'sports official' at a sports event in which the players are not compensated shall not be considered employees under Title 19. For purposes of Title 19 'sports officials' includes an umpire, referee, judge, scorekeeper, timekeeper, organizer, or other person who is a neutral participant in a sports event. This exclusion does not apply to workers' compensation claims against schools, associations of schools or other organizations sponsoring a sports contest where the claimant is a sports official who is a regular employee of such school, association of schools, or other organization sponsoring the sports contest.

For purposes of occupational licensing requirements any person who meets the definition of a 'sports official', as described herein, and is a member of an organization that contracts with Delaware schools, associations of schools or other non-profit organizations sponsoring a sports contest in Delaware where the said person is a 'sports official' shall not be required to obtain an occupational business license subject as provided in § 2301(e)(2) of Title 30.

Patrick Carter
Director of Revenue