

SC Revenue Ruling #16-4

Coin-Operated Devices – General Guidance



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC REVENUE RULING #16-4

SUBJECT: Coin-Operated Devices

EFFECTIVE DATE: Applies to all periods open under statute.

SUPERSEDES: SC Revenue Ruling #96-2
SC Revenue Ruling #91-14
SC Technical Advice Memorandum #90-7

REFERENCE: Article 19 of Title 12, Chapter 21 (2014)
S.C. Regulation 117-1300.2 (2012)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Departmental advisory opinion.

Discussion and Law:

Code Section 12-21-2720 provides, in part:

(A) Every person who maintains for use or permits the use of, on a place or premises occupied by him, one or more of the following machines or devices shall apply for and procure from the South Carolina Department of Revenue a license effective for two years for the privilege of making use of the machine in South Carolina and shall pay for the license a tax of fifty dollars for each machine in item (1), two hundred dollars for each machine in item (2), and four thousand dollars for each machine in item (3):

(1) a machine for the playing of music or kiddy rides operated by a slot or mechanical amusement devices and juke boxes in which is deposited a coin or thing of value. A machine on which an admissions tax is imposed is exempt from the C.O.D. license provisions of this section.

(2) a machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or “flippers” operated by the player by which the course of the balls may be altered or changed. A machine required to be licensed under this item is exempt from the license fee if an admissions tax is imposed.

(3) a machine of the nonpayout type, or in-line pin game, operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or [“]flippers” operated by the player by which the course of the balls may be altered or changed.

(E) The Department of Revenue is authorized to assess an additional fee of fifty dollars on each Class Two coin-operated machine license authorized in this section. These funds must be collected by the Department of Revenue and sent to the State Law Enforcement Division to offset the cost of video gaming enforcement. The State Law Enforcement Division shall retain, expend, and carry forward these funds.

Code Section 12-21-2730 provides:

Every person owning or operating a billiard or pocket billiard table, foosball table, bowling lane table, or skeeball table for profit shall apply for and procure from the department a license for the privilege of operating the table and pay for the license a biennial tax of fifty dollars for each table owned or operated.

The license in this section must be issued and is valid in accordance with Section 12-21-2734.

Based on the above, Code Section 12-21-2720 requires that every person who maintains or permits the use of a machine or device, operated by coin or thing of value, for the purpose of amusement must obtain a license every two years. Pursuant to Code Section 12-21-2730, every person owning or operating for profit a billiard or pocket billiard table, foosball table, bowling lane table, or skeeball table must obtain a license every two years.

In addition to all other licenses, a person who owns or operates devices described in Code Sections 12-21-2720 and 12-21-2730 shall obtain an operator’s license every two years pursuant to Code Section 12-21-2728. All licenses are nonrefundable and may not be transferred from one machine to another machine.

The amount of the biennial license depends upon the type of machine, device, or table. For simplicity, the Department refers to machines or devices under Code Section 12-21-2720(A)(1) as “Type I” machines, machines or devices under Code Section 12-21-2720(A)(2) as “Type II” machines, and machines or devices under Code Section 12-21-2720(A)(3) as “Type III” machines. Since the license required under Code Section 12-21-2730 is for the same amount as under Code Section 12-21-2720(A)(1), the Department refers to the license issued under Code Section 12-21-2730 also as a “Type I” license.

The purpose of this advisory opinion is to restate and update guidelines to assist in determining the proper licenses required on various amusement and arcade machines, devices, and tables pursuant to Code Sections 12-21-2720 and 12-21-2730.

Questions and Answers:

1. Q. Are “machines for the playing of amusements” and “mechanical amusement devices” the same type of machines?
 - A. “Machines for the playing of amusements” and “mechanical amusement devices” are the same type of machines, except that “machine[s] for the playing of amusements” referenced in Code Section 12-21-2720(A)(2) (a “Type II” machine) are limited to those machines for the playing of amusements without a free play feature.

Code Section 12-21-2720(A)(1) references “mechanical amusement devices” but is silent regarding amusement machines with a free play feature. It has been the Department’s longstanding position that “mechanical amusement devices” referenced in Code Section 12-21-2720(A)(1) (a “Type I” machine) are applicable to those amusement devices with a free play feature.¹

2. Q. What are examples of types of machines that are not “mechanical amusement devices” or “machines for the playing of amusements”?
 - A. A digital display machine that measures blood pressure, pulse rate or stress level provides medical information and is not a mechanical amusement device. Further, a coin-operated, computerized breath alcohol tester is a machine whose primary purpose is to provide for the safety of the customer and is not for the playing of amusement. Accordingly, such machines are not subject to the license tax under Code Section 12-21-2720.

However, a digital display machine that measures a person’s “love” level or other non-medical information is an amusement machine and, therefore, is subject to the coin-operated device license tax under Code Section 12-21-2720(A). If the machine has a free play feature, it is subject to licensing as a “Type I” machine. If it does not have a free play feature, it is subject to licensing as a “Type II” machine.

3. Q. Are all electronic machines, devices or tables considered machines for the playing of “video games”, subject to the license tax imposed under Code Section 12-21-2720(A)(2)?
 - A. No. Not all electronic machines, devices or tables are machines for the playing of video games. Video games are those games played by manipulating images on a television, computer or other similar display screen. Video game machines without a free play feature are subject to licensing under Code Section 12-21-2720(A)(2) as a “Type II” machine.

¹ See SC Revenue Ruling #96-2 and the Second College Edition of the American Heritage Dictionary for the definition of the terms “machine”, “mechanical”, “amusement”, and “device”.

Machines operated by a slot in which a coin or thing of value is deposited for the playing of video games of billiards, pocket billiards, foosball, bowling and skeeball are subject to the taxes imposed by Code Section 12-21-2720, and not Code Section 12-21-2730. (See Question 4 for additional explanation.)

Note: Pursuant to Code Section 12-21-2710, video game machines with a free play feature (formerly "Type III" machines) are unlawful.

4. Q. What licensing provision applies to billiard and pocket billiard tables, foosball tables, bowling lane tables, and skeeball tables?
- A. Code Section 12-21-2730 imposes a license tax on specific devices; however, these same machines or devices could also fall within the provisions of Code Section 12-21-2720. Because it is more specific, Code Section 12-21-2730 is controlling with respect to billiard and pocket billiard tables, foosball tables, bowling lane tables, and skeeball tables owned or operated for profit.

The devices subject to the licensing provisions of Code Section 12-21-2730, while not required to be operated by a slot wherein is deposited a coin or thing of value, must be "for profit". If a player is not charged to use these devices, it is not for profit and is not subject to the license tax.

Machines operated by a slot in which a coin or thing of value is deposited for the playing of video games of billiards, pocket billiards, foosball, bowling and skeeball are subject to the taxes imposed by Code Section 12-21-2720, and not Code Section 12-21-2730. (See Question 3.)

5. Q. What do the terms "free play feature" and "without a free play feature" mean?
- A. Regulation 117-1300.2 defines "free play feature" and reads:

The words "which has a free-play feature" shall mean and include any machine which is designed and made with such feature by the manufacturer of such machine, provided, however, that where the mechanism constituting a free-play feature has been completely and wholly removed from the machine, and a certificate to that effect is filed at the time of application for license, the machine shall be licensed as one without a free-play feature.

A free play feature allows a person to play an entire game free of charge where the free game is the same game the person would play if he had paid to play the game. For example, a player may receive a free game after a high score or after a number match where the last number of the player's score matches a number randomly selected by the machine (Score: 328,446, Randomly Selected Number: 6).

In order to qualify as a machine or device "without a free play feature", the machine or device's mechanism constituting the free play feature must be completely and wholly removed from the machine or device.

6. Q. Is a machine with multiple player stations required to have a coin-operated device license for each player station?
- A. Code Sections 12-21-2720(A)(3) requires all “Type III” machines to have a coin-operated device license for each player station.

While Code Section 12-21-2720(A)(1) and (2) do not specifically require a “Type I” or “Type II” machine to have a coin-operated device license for each player station, it is sometimes necessary to determine if a machine, a group of connected machines, or an amusement game system is more than one machine, each of which requires its own license. In making this determination, the Department will look at many factors, including but not limited to:

- a. The number of video or viewing screens.
- b. The ability of two or more players to play independently of each other.
- c. The number of slots where a coin or thing of value is deposited in order to play.
- d. The design of the machine.
- e. How the machine is perceived by the public – as one machine or more than one machine.

7. Q. Is a “Type I” or “Type II” machine required to have a coin-operated device license if an admissions tax is imposed to play that machine?
- A. No. Code Section 12-21-2720(A)(1) and (2) specifically provide that a Type I or Type II machine on which an admissions tax is imposed is exempt from the license provisions of that section.

For example, a coin-activated baseball batting machine where the participant deposits his own coins to enter and activate a baseball batting cage equipped with a mechanical pitching device is subject to the admissions tax imposed by Code Section 12-21-2420. Since the machine is subject to admissions tax, it is not subject to a coin-operated device license tax imposed on a machine under Code Section 12-21-2720(A)(1) or (2).

8. Q. Can the amount paid to purchase a license for a machine that is determined to be illegal be refunded?
- A. No. State and local law enforcement agencies and the judicial system make the determination as to whether a machine or device is legal or illegal under the laws of South Carolina. The Department is not authorized to make this determination. Furthermore, Code Section 12-21-2724 provides that, upon application for a license under these provisions, the Department may presume that the operation of the machine is lawful and, when a license has been issued, the license may not be refunded notwithstanding that the operation of the machine is prohibited.

Accordingly, the licensing of an illegal machine does not make the machine legal in South Carolina. Code Section 12-21-2736 provides that the issuance of a license by the Department does not make lawful the operation of any unlawful gambling machine. If a machine is held to be illegal, the owner of the machine may not receive a refund for the license that was purchased from the Department and affixed to the illegal machine.

Summary of Guidelines:

A summary of guidelines that will assist in determining the proper license taxes on various types of amusement and arcade machines, devices and tables, pursuant to Code Sections 12-21-2720 and 12-21-2730 is provided below.

Type I Machine Code Section 12-21-2720(A)(1)²	<u>Free Play Feature</u>³	<u>Operated By Slot</u>	<u>Type License</u>
Machine for playing music	N/A	Yes	I
Kiddy ride	N/A	Yes	I
Juke box	N/A	Yes	I
Mechanical amusement device	Yes	Yes	I
Type II Machine Code Section 12-21-2720(A)(2)⁴	<u>Free Play Feature</u>	<u>Operated By Slot</u>	<u>Type License</u>
Machine for playing of amusements	No	Yes	II
Crane type machine	N/A	Yes	II
Machine for the playing of video games ⁵	No	Yes	II
Pin table with levers	Yes	Yes	II
Pin table with levers	No ⁶	Yes	II
Type III Machine Code Section 12-21-2720(A)(3)	<u>Free Play Feature</u>	<u>Operated By Slot</u>	<u>Type License</u>
In-line pin game without flippers	N/A	Yes	III
Type of Device Code Section 12-21-2730⁷	<u>Free Play Feature</u>	<u>Operated By Slot</u>	<u>Type License</u>
Billiard table	N/A	N/A	I
Pocket billiard table	N/A	N/A	I
Foosball table	N/A	N/A	I
Bowling lane table	N/A	N/A	I
Skeeball table	N/A	N/A	I

² Code Section 12-21-2720(A)(1) specifically provides that a machine on which the admissions tax is imposed is exempt. See Question 7 above.

³ See Regulation 117-1300.2 and Question 5.

⁴ Code Section 12-21-2720(A)(2) specifically provides that a machine on which the admissions tax is imposed is exempt. See Question 7 above.

⁵ Not all electronic machines, devices or tables qualify as machines for the playing of video games. Video games are those games played by manipulating images on a television, computer or other similar display screen. Machines operated by a slot in which a coin or thing of value is deposited for the playing of video games of billiards, pocket billiards, foosball, bowling and skeeball are subject to the taxes imposed by Code Section 12-21-2720(A)(2) and not under Code Section 12-21-2730.

⁶ Code Section 12-21-2720(A)(2) provides that a pin table with levers and a free play feature is a "Type II" machine. It is the Department's position that a pin table with levers without a free play feature is a "machine for the playing of amusements", which is also a "Type II" machine.

⁷ Devices subject to the licensing provisions of Code Section 12-21-2730, while not required to be operated by a slot or a coin, must be "for profit". If a player is not charged to use these machines or devices, it is not for profit and is not subject to the license tax.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Rick Reames III
Rick Reames III, Director

May 17, 2016
Columbia, South Carolina

SC Revenue Ruling #16-3

**Electronic Table Top Ordering and Bill Payment
Devices Used by Restaurants**



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC REVENUE RULING #16-3

SUBJECT: Electronic Tablet Table Top Ordering and Bill Payment Devices Used by Restaurants
(Coin Operated Devices Licensing Requirement)

REFERENCES: S.C. Code Ann. Section 12-21-2720 (2014)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: The purpose of a Revenue Ruling is to provide guidance to the public. It is an advisory opinion issued to apply principles of tax law to a set of facts or a general category of taxpayers. It is the Department's position until superseded or modified by a change in statute, regulation, court decision, or another Department advisory opinion.

Question

Is a "table top ordering device" used by restaurants at each dining table to streamline customer ordering and customer payment, as described in the facts stated herein, subject to a license tax on coin-operated amusement machines or devices under Code Section 12-21-2720(A)?

Conclusion

Based on the facts presented herein, the purpose and intended use of the "table top ordering device" used by restaurants at each dining table is to streamline customer ordering and customer payment, not the playing of amusements or video games. The "table top ordering device" is therefore not subject to a license tax on coin-operated amusement machines or devices under Code Section 12-21-2720(A).

NOTE: This advisory opinion reflects the Department's official position regarding electronic "table top ordering devices" used by restaurants at this time under the facts as stated herein. Since the use of these devices in the restaurant industry could change and new technologies continue to emerge, the Department's position as to the use of these devices by the restaurant industry is subject to change due to a future statute, regulation, court decision, advisory opinion, or changes in the restaurant industry's usage and application of these devices. Any change in South Carolina's position will be prospective. The Department's position regarding the use of a "table top device" in other industries is dependent on the purpose and intended use of the device as determined by a review of all the facts surrounding the particular device.

Facts

Restaurants in South Carolina have begun utilizing electronic tablet table top ordering and bill payment devices (hereafter, “table top ordering devices” or “devices”). The purpose and intended use of these devices is to streamline the ordering and bill payment processes by allowing restaurant patrons the ability to order food and beverages through a mobile menu and to pay for meals on demand.

Restaurants using these devices place one device at each dining table. The devices display detailed descriptions of menu items, including dietary/nutritional information. In some cases the devices provide pictures of menu items and videos of food preparations. Advertisements and promotions may be displayed on the device during the meal, and patrons may use the device to call their waiter or waitress. The device may also present customer satisfaction surveys, comment/suggestion cards, and information regarding customer loyalty programs.

In addition, the devices may contain ancillary software programs for customers to use or play educational applications, puzzles, cartoons, videos, and/or games.¹ For a small, one-time fee, typically \$0.99, patrons receive unlimited use of the educational applications, puzzles, cartoons, videos, and/or games. The fee is added to the patron’s bill along with the patron’s food and beverage orders.

The bill for restaurant charges and games, if any, is paid at the end of the patron’s visit by credit card, debit card, coupon, or gift card through the device or by traditional means through restaurant staff.

The purpose of this advisory opinion is to address South Carolina’s licensure requirements as applied to these table top ordering devices used by restaurants as described in the facts herein.

Discussion

Code Section 12-21-2720(A) imposes a license tax on various amusement machines or devices. In particular, Code Section 12-21-2720(A)(2) imposes a license requirement on coin-operated machines for the playing of games or amusements.² This provision reads:

(A) Every person who maintains for use or permits the use of, on a place or premises occupied by him, one or more of the following machines or devices shall apply for and procure from the South Carolina Department of Revenue a license

¹ With regard to games, the device contains no free play feature, is not used for gambling, and does not contain poker, blackjack, keno, lotto, bingo, craps, or any other game of chance of whatever name or kind. It should be noted that any video game machine with a free play feature or any machine or device licensed pursuant to Section 12-21-2720 and used for gambling or other device used for the play of poker, blackjack, keno, lotto, bingo, craps, or pertaining to games of chance of whatever name or kind is illegal under Section 12-21-2710 and is subject to seizure and destruction pursuant to Section 12-21-2712.

² Another provision, Code Section 12-21-2730, authorizes the licensure of billiard or pocket billiard tables, foosball tables, bowling lane tables, and skeeball tables owned or operated for profit and which do not require a slot. This provision, however, is not applicable to *video games* of billiards, pocket billiards, foosball, bowling, and skeeball. It is the longstanding position of the Department that such video games are subject to the taxes imposed by Code Section 12-21-2720.

effective for two years for the privilege of making use of the machine in South Carolina and shall pay for the license a tax of fifty dollars for each machine in item (1), two hundred dollars for each machine in item (2), and four thousand dollars for each machine in item (3):

* * *

(2) a machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed. A machine required to be licensed under this item is exempt from the license fee if an admissions tax is imposed.

* * *

Based on the facts presented herein, the purpose and intended use of the table top ordering device used by restaurants at each dining table is to streamline customer ordering and customer payment. Although the device has features that allow the patron to use or play educational applications, puzzles, cartoons, videos, and/or games, the purpose of the device is streamlining ordering and bill payment and not the playing of amusements or video games. The table top ordering device is therefore not subject to a license tax on coin-operated amusement machines or devices under Code Section 12-21-2720(A).

NOTE: This advisory opinion reflects the Department's official position regarding electronic table top ordering devices used by restaurants at this time under the facts as stated herein. Since the use of these devices in the restaurant industry could change and new technologies continue to emerge, the Department's position as to the use of these devices by the restaurant industry is subject to change due to a future statute, regulation, court decision, advisory opinion, or changes in the restaurant industry's usage and application of these devices. Any change in South Carolina's position will be prospective. The Department's position regarding the use of a table top device in other industries is dependent on the purpose and intended use of the device as determined by a review of all the facts surrounding the particular device.

SOUTH CAROLINA DEPARTMENT OF REVENUE

s/Rick Reames III
Rick Reames III, Director

May 5, 2016
Columbia, South Carolina

Biennial Coin-Operated Device Application
Form L-2081

1350



2017

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

2019

BIENNIAL COIN-OPERATED DEVICE APPLICATION

Mail to: SCDOR, COD Section, Columbia, SC 29214-0135

L-2081
(Rev. 9/16/16)
4163

Telephone: 1-844-898-8542 (toll-free) Website: dor.sc.gov

File #:

PLEASE TYPE OR PRINT:

- 1. Name _____ Title _____
- 2. Business Name _____
- 3. Business Address _____
City _____ State _____ Zip Code _____
- 4. FEIN/SSN _____ Telephone Number _____

No. Type I Machines	License Tax	Total
_____ X \$ _____	=	\$ _____
No. Type II Machines	License Tax	Total
_____ X \$ _____	=	\$ _____
No. Type III Machines	License Tax	Total
_____ X \$ _____	=	\$ _____
Total Remitted for all Licenses (Types)		<input type="text"/>

For Office Use Only

Type I	License No
Amount	\$ _____
Beg:	_____
End:	_____
Type II	License No
Amount	\$ _____
Beg:	_____
End:	_____
Type IV	SLED
Amount	\$ _____

Owner/Operator License (application form L-2052) must be current to purchase machine licenses. A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

IMPORTANT INFORMATION: Biennial Licenses are prorated to correspond to the month licenses are purchased. They are non-refundable, non-transferable, and valid through May 31, 2019.

	Month of purchase	Jun 2017	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May 2018
TYPE I	Biennial License \$50	\$50	\$48	\$46	\$44	\$42	\$40	\$38	\$35	\$33	\$31	\$29	\$27
TYPE II	Biennial License \$250	\$250	\$242	\$233	\$225	\$217	\$208	\$200	\$192	\$183	\$175	\$167	\$158
TYPE III	Biennial License \$4000	\$4000	\$3833	\$3667	\$3500	\$3333	\$3167	\$3000	\$2833	\$2667	\$2500	\$2333	\$2167

Remit license tax that corresponds with the month the application is submitted. See reverse for license types.

I hereby certify that I understand that under Code Section 12-21-2736 a license obtained through this application and placed on a machine or device "does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this state." Also I hereby certify that the owner/operator, whether individual, partnership, LLC, or corporation, shall own or operate only legal machines in this state, and that the information given in this application is true and correct to the best of my knowledge and belief.

Signature of Owner/All Partners/ Officer

Date

41631037

Type I machines include the following:

1. Type I machines as defined in Section 12-21-2720(1):

"A machine for the playing of music or kiddie rides operated by a slot or mechanical amusement devices and juke boxes wherein is deposited any coin or thing of value."

2. Billiard or pocket billiard table, football table, bowling-lane table, or skeeball table as defined in Section 12-21-2730.

"Every person owning or operating a billiard or pocket billiard table, football table, bowling lane table, or skeeball table for profit shall apply for and procure from the Department of Revenue a license for the privilege of operating the table and pay for the license a biennial tax of fifty dollars for each table owned or operated."

Type II machines include the following:

1. Type II machines as defined in Section 12-21-2720(2):

"A machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed."

Type III machines include the following:

1. Type III machines as defined in Section 12-21-2720(3):

A machine of the nonpayout type, or in-line pin game, operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed.

IMPORTANT

- License cannot be transferred.
- County or city may require a license.

All applications must reflect your account number and your FEI Number and/or Social Security Number.

It will be the operator's responsibility to affix the decal licenses to the machines so that no one can remove them.

Any machine on location without a proper or current license and owner identification affixed to the machine will be in violation. The responsible person will be charged a penalty per violation and will be required to obtain a license for that machine.

Section 12-21-2710 [From and after July 1, 2000, this section reads as follows:] It is unlawful for any person to keep on his premises or operate or permit to be kept on his premises or operated within this State any vending or slot machine, or any video game machine with a free play feature operated by a slot in which is deposited a coin or thing of value, or other device operated by a slot in which is deposited a coin or thing of value for the play of poker, blackjack, keno, lotto, bingo, or craps, or any machine or device licensed pursuant to Section 12-21-2720 and used for gambling or any punch board, pull board, or other device pertaining to games of chance of whatever name or kind, including those machines, boards, or other devices that display different pictures, words, or symbols, at different plays or different numbers, whether in words or figures or, which deposit tokens or coins at regular intervals or in varying numbers to the player or in the machine, but the provisions of this section do not extend to coin-operated nonpayout pin tables, in-line pin games or to automatic weighing, measuring, musical, and vending machines which are constructed as to give a certain uniform and fair return in value for each coin deposited and in which there is no element of chance.

Any person violating the provisions of this section is guilty of a misdemeanor and, upon conviction, must be fined not more than five hundred dollars or imprisoned for a period of not more than one year, or both.

Section 12-21-2718 Every person required to obtain a license required for under Section 12-21-2720 and Section 12-21-2730 shall maintain records showing the manufacturers' serial number, model, or type of machine."

Section 12-21-2724 Upon application being made for a license to operate any machine or apparatus under this article, the department may presume that the operation of the machine or apparatus is lawful and when a license has been issued for the operation thereof the sum paid for the license may not be refunded notwithstanding that the operation of the machine or apparatus is prohibited.

Section 12-21-2736 The issuance of a license under the provisions of this article by the department does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this State.

Section 12-21-2748 "Any person who owns or operates devices described in Sections 12-21-2720 and 12-21-2730 must have attached to the machine information identifying the owner or operator of the machine."

Section 12-21-2750 The taxpayer shall maintain information relating to the payment of any monies or compensation made to any persons as part of a lease or contractual agreement to operate the machine on the premises of the persons.

A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

For more information call (803) 898-5923 or visit our website at dor.sc.gov.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Six Month Coin-Operated Device Application
Form L-2047

1350



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SIX MONTH COIN-OPERATED DEVICE APPLICATION
 Mail to: SCDOR, COD Section, Columbia, SC 29214-0135

L-2047
 (Rev. 9/15/16)
 4109

Telephone: 1-844-898-8542 (toll-free) Website: dor.sc.gov

File #:

PLEASE TYPE OR PRINT:

1. Name _____ Title _____
2. Business Name _____
3. Business Address _____
 City _____ State _____ Zip Code _____
4. FEIN/SSN _____ Telephone Number _____

For Office Use Only

Type I	License No	
Amount	\$	_____
Beg:		_____
End:		_____
Type II	License No	
Amount	\$	_____
Beg:		_____
End:		_____
Type IV	SLED	
Amount	\$	_____

No. Type I Machines		License Tax		Total
_____	X	\$ 12.50	=	\$ _____
No. Type II Machines		License Tax		Total
_____	X	\$ 62.50	=	\$ _____
No. Type III Machines		License Tax		Total
_____	X	\$ 1000.00	=	\$ _____
Total Remitted for all Licenses (Types)				\$ _____

Owner/Operator License (application form L-2052) must be current to purchase machine licenses. A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

Six Month Licenses are not prorated.

They are non-refundable, non-transferable, and valid from April 1 through the following September 30.

See reverse side for license types.

I hereby certify that I understand that under Code Section 12-21-2736 a license obtained through this application and placed on a machine or device "does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this state." Also I hereby certify that the owner/operator, whether individual, partnership, LLC, or corporation, shall own or operate only legal machines in this state, and that the information given in this application is true and correct to the best of my knowledge and belief.

 Signature of Owner/All Partners/ Officer

 Date

41091034

Type I machines include the following:

1. Type I machines as defined in Section 12-21-2720(1):

"A machine for the playing of music or kiddie rides operated by a slot or mechanical amusement devices and juke boxes in which is deposited a coin or thing of value."

2. Billiard or pocket billiard table, football table, bowling-lane table, or skeeball table as defined in Section 12-21-2730.

"Every person owning or operating a billiard or pocket billiard table, football table, bowling lane table, or skeeball table for profit shall apply for and procure from the Department of Revenue a license for the privilege of operating the table and pay for the license a biennial tax of fifty dollars for each table owned or operated."

Type II machines include the following:

1. Type II machines as defined in Section 12-21-2720(2):

"A machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed."

Type III machines include the following:

1. Type III machines as defined in Section 12-21-2720(3):

A machine of the nonpayout type, or in-line pin game, operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed.

IMPORTANT

- License cannot be transferred.
- County or city may require a license.

All applications must reflect your account number and your FEI Number and/or Social Security Number.

It will be the operator's responsibility to affix the decal licenses to the machines so that no one can remove them.

Any machine on location without a proper or current license and owner identification affixed to the machine will be in violation. The responsible person will be charged a penalty per violation and will be required to obtain a license for that machine.

Section 12-21-2710 [From and after July 1, 2000, this section reads as follows:] It is unlawful for any person to keep on his premises or operate or permit to be kept on his premises or operated within this State any vending or slot machine, or any video game machine with a free play feature operated by a slot in which is deposited a coin or thing of value, or other device operated by a slot in which is deposited a coin or thing of value for the play of poker, blackjack, keno, lotto, bingo, or craps, or any machine or device licensed pursuant to Section 12-21-2720 and used for gambling or any punch board, pull board, or other device pertaining to games of chance of whatever name or kind, including those machines, boards, or other devices that display different pictures, words, or symbols, at different plays or different numbers, whether in words or figures or, which deposit tokens or coins at regular intervals or in varying numbers to the player or in the machine, but the provisions of this section do not extend to coin-operated nonpayout pin tables, in-line pin games or to automatic weighing, measuring, musical, and vending machines which are constructed as to give a certain uniform and fair return in value for each coin deposited and in which there is no element of chance.

Any person violating the provisions of this section is guilty of a misdemeanor and, upon conviction, must be fined not more than five hundred dollars or imprisoned for a period of not more than one year, or both.

Section 12-21-2718 Every person required to obtain a license required under Section 12-21-2720 and Section 12-21-2730 shall maintain records showing the manufacturers' serial number, model, or type of machine."

Section 12-21-2724 Upon application being made for a license to operate any machine or apparatus under this article, the department may presume that the operation of the machine or apparatus is lawful and when a license has been issued for the operation thereof the sum paid for the license may not be refunded notwithstanding that the operation of the machine or apparatus is prohibited.

Section 12-21-2736 The issuance of a license under the provisions of this article by the department does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this State.

Section 12-21-2748 "Any person who owns or operates devices described in Sections 12-21-2720 and 12-21-2730 must have attached to the machine information identifying the owner or operator of the machine."

Section 12-21-2750 The taxpayer shall maintain information relating to the payment of any monies or compensation made to any persons as part of a lease or contractual agreement to operate the machine on the premises of the persons.

A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

For more information call (803) 898-5923 or visit our internet site at www.sctax.org.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Eight Month Coin-Operated Device Application
Form L-2157

1350



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
EIGHT MONTH COIN-OPERATED DEVICE APPLICATION
 Mail to: SCDOR, COD Section, Columbia, SC 29214-0135

L-2157
 (Rev. 9/15/16)
 4299

Telephone: 1-844-898-8542 (toll-free) Website: dor.sc.gov

File #:

PLEASE TYPE OR PRINT:

1. Name _____ Title _____
2. Business Name _____
3. Business Address _____
 City _____ State _____ Zip Code _____
4. FEIN/SSN _____ Telephone Number _____

No. Type I Machines	License Tax	Total
_____ X \$ 17.00	=	\$ _____
No. Type II Machines	License Tax	Total
_____ X \$ 84.00	=	\$ _____
No. Type III Machines	License Tax	Total
_____ X \$ 1333.00	=	\$ _____
Total Remitted for all Licenses (Types)		<input type="checkbox"/> \$ <input style="width: 100px;" type="text"/>

For Office Use Only

Type I	License No	
Amount	\$	<input style="width: 80%;" type="text"/>
Beg:		<input style="width: 80%;" type="text"/>
End:		<input style="width: 80%;" type="text"/>
Type II	License No	
Amount	\$	<input style="width: 80%;" type="text"/>
Beg:		<input style="width: 80%;" type="text"/>
End:		<input style="width: 80%;" type="text"/>
Type IV	SLED	
Amount	\$	<input style="width: 80%;" type="text"/>

Owner/Operator License (application form L-2052) must be current to purchase machine licenses. A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

Eight Month Licenses are not prorated.

They are non-refundable, non-transferable, and valid from March 1 through the following October 31.

See reverse side for license types.

I hereby certify that I understand that under Code Section 12-21-2736 a license obtained through this application and placed on a machine or device "does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this state." Also I hereby certify that the owner/operator, whether individual, partnership, LLC, or corporation, shall own or operate only legal machines in this state, and that the information given in this application is true and correct to the best of my knowledge and belief.

Signature of Owner/All Partners/ Officer

Date

42991034

Type I machines include the following:

1. Type I machines as defined in Section 12-21-2720(1):

"A machine for the playing of music or kiddie rides operated by a slot or mechanical amusement devices and juke boxes in which is deposited a coin or thing of value."

2. Billiard or pocket billiard table, football table, bowling-lane table, or skeeball table as defined in Section 12-21-2730:

"Every person owning or operating a billiard or pocket billiard table, football table, bowling lane table, or skeeball table for profit shall apply for and procure from the Department of Revenue a license for the privilege of operating such billiard or pocket billiard table and pay for such license a biennial tax of fifty dollars for each table owned or operated."

Type II machines include the following:

1. Type II machines as defined in Section 12-21-2720(2):

"A machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value, and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed."

Type III machines include the following:

1. Type III machines as defined in Section 12-21-2720(3):

"A machine of the nonpayout type, or in-line pin game, operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed."

IMPORTANT

- License cannot be transferred.
- County or city may require a license.

All applications must reflect your account number and your FEI Number and/or Social Security Number.

It will be the operator's responsibility to affix the decal licenses to the machines so that no one can remove them.

Any machine on location without a proper or current license and owner identification affixed to the machine will be in violation. The responsible person will be charged a penalty per violation and will be required to obtain a license for that machine.

Section 12-21-2710 [From and after July 1, 2000, this section reads as follows:] It is unlawful for any person to keep on his premises or operate or permit to be kept on his premises or operated within this State any vending or slot machine, or any video game machine with a free play feature operated by a slot in which is deposited a coin or thing of value, or other device operated by a slot in which is deposited a coin or thing of value for the play of poker, blackjack, keno, lotto, bingo, or craps, or any machine or device licensed pursuant to Section 12-21-2720 and used for gambling or any punch board, pull board, or other device pertaining to games of chance of whatever name or kind, including those machines, boards, or other devices that display different pictures, words, or symbols, at different plays or different numbers, whether in words or figures or, which deposit tokens or coins at regular intervals or in varying numbers to the player or in the machine, but the provisions of this section do not extend to coin-operated nonpayout pin tables, in-line pin games or to automatic weighing, measuring, musical, and vending machines which are constructed as to give a certain uniform and fair return in value for each coin deposited and in which there is no element of chance.

Any person violating the provisions of this section is guilty of a misdemeanor and, upon conviction, must be fined not more than five hundred dollars or imprisoned for a period of not more than one year, or both.

Section 12-21-2718 Every person required to obtain a license required under Section 12-21-2720 and Section 12-21-2730 shall maintain records showing the manufacturers' serial number, model, or type of machine."

Section 12-21-2724 Upon application being made for a license to operate any machine or apparatus under this article, the department may presume that the operation of the machine or apparatus is lawful and when a license has been issued for the operation thereof the sum paid for the license may not be refunded notwithstanding that the operation of the machine or apparatus is prohibited.

Section 12-21-2736 The issuance of a license under the provisions of this article by the department does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this State.

Section 12-21-2748 "Any person who owns or operates devices described in Sections 12-21-2720 and 12-21-2730 must have attached to the machine information identifying the owner or operator of the machine."

Section 12-21-2750 The taxpayer shall maintain information relating to the payment of any monies or compensation made to any persons as part of a lease or contractual agreement to operate the machine on the premises of the persons.

A license will not be issued to a person with any outstanding state tax liabilities. Any license tax fee paid with the application will be applied to the tax liabilities.

For more information call (803) 898-5923 or visit our internet site at www.dor.sc.gov.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taxpayer. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

Owner/Operator License Application
Form L-2052

1350



STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
OWNER/OPERATOR LICENSE APPLICATION
 Mail to: SCDOR, COD Application, Columbia, SC 29214-0135

L-2052
 (Rev. 9/19/16)
 4115

FEIN/SSN	SID #	File #
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Owner, Partnership or Corporate Charter Name _____
 Trade Name (doing business as): _____

PHYSICAL LOCATION OF BUSINESS (No PO Box)				Mailing Address for all Correspondence		
street				street		
city	county (required)	state	ZIP	city	state	ZIP

Phone () Location of Records (no PO Box): _____

Type of Ownership

- Sole Proprietor (one owner)
- General Partnership (two or more owners)
Formation Date _____
- Limited Partnership
Formation Date _____
- Other (Explain) _____
- SC Corporation Date Inc. _____
- LLC/LLP Formation Date _____
- Unincorporated Association; Enter legal name _____
- Foreign Corporation (Attach copy of articles or certificate of authority.) _____

Name(s) of business owner, partners, or officers:

SSN	Name/Title	Home Address	If partner, Percent Owned

LICENSES (SEE BACK FOR CLASSES)
 All licenses are non-refundable and non-transferable.

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	6 Mo	8 Mo
CLASS A Biennial Renewal \$50	\$50	\$48	\$46	\$44	\$42	\$40	\$38	\$35	\$33	\$31	\$29	\$27	\$12.50	\$17.00
CLASS B Biennial Renewal \$200	\$200	\$192	\$183	\$175	\$167	\$158	\$150	\$142	\$133	\$125	\$117	\$108	\$50.00	\$67.00
CLASS C Biennial Renewal \$2000	\$2000	\$1917	\$1833	\$1750	\$1667	\$1583	\$1500	\$1417	\$1333	\$1250	\$1167	\$1083	\$500.00	\$667.00

Class _____ License Total Remitted
 \$ _____

I hereby certify that as owner/operator, I understand that under Code Section 12-21-2736 a license obtained through this application and placed on a machine or device "does not make lawful the operation of any gambling machine or device, the operation of which is made unlawful under the laws of this state." I also hereby certify that as the owner/operator, whether individual, partnership, LLC, or corporation, I will own or operate only legal machines in this state, and that the information given in this application is true and correct to the best of my knowledge and belief.

 Signature of Owner/Licensee Date

41151036

Section 12-21-2728 states that in addition to all other Coin-Operated Device Licenses, a person who owns or operates devices described in Sections 12-21-2720 and 12-21-2730 shall obtain an operator's license. Operator's Licenses are as follows:

A. - Class A License is required by any person who owns or operates Type I machines defined in following sections:

1) Section 12-21-2720(A)(1):

"A machine for the playing of music or kiddy rides operated by a slot or mechanical amusement devices and juke boxes in which is deposited a coin or thing of value."

2) Section 12-21-2730:

"Every person owning or operating a billiard or pocket billiard table, football table, bowling lane table, or skeeball table for profit shall apply for and procure from the Department of Revenue a license for the privilege of operating the table and pay for the license a biennial tax of fifty dollars for each table owned or operated."

B. - Class B License is required by any person who owns or operates Type II machines defined in following section:

Section 12-21-2720(A)(2):

"A machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed. A machine required to be licensed under this item is exempt from the license fee if an admissions tax is imposed."

C. - Class C License is required by any person who owns or operates Type III machines defined in following section:

Section 12-21-2720(A)(3):

"A machine of the nonpayout type, or in-line pin game, operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls may be altered or changed."

IMPORTANT

Failure to obtain owner/operator license and have owner's name affixed to each machine will result in penalties.

All applications must reflect your file number, and your FEI Number or Social Security Number.

Only one license is required regardless of the number or types of devices owned or operated.

Only one license is required based on your highest type machine owned or operated.

Remit license tax that corresponds with month highest type machine and application is submitted.

Biennial licenses may be purchased all year and prorated depending on month purchased.

Eight month licenses are valid from March thru October and are not prorated.

Six month licenses are valid from April thru September and are not prorated.

- Examples:
- 1) Owns/operates Type I machines - Class A license
 - 2) Owns/operates Types I and II machines - Class B license
 - 3) Owns/operates Types I, II and III machines - Class C license

"The licenses required by this section are a condition precedent to engaging in or the continuing operation of machines described in this chapter. Failure to remit any taxes to the state is justification for the cancellation of the license provided herein."

A license will not be issued to a person with any outstanding State tax liabilities. Any license tax or fee paid with the application will be applied to the tax liabilities.

For more information call (803) 898-5923 or visit our website at dor.sc.gov.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.