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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

dor.sc.gov

SIX MONTH COIN-OPERATED DEVICE APPLICATION

L-2047
(Rev. 3/26/18)
4109

Telephone: 1-844-898-8542 (toll-free)

File #: ▶

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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	\$ 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) ▶				\$ <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.

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

Mail to: SC Department of Revenue, P.O. Box 125, Columbia, SC 29214-0211

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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 visit our website at dor.sc.gov or email CoinOperatedDevice@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.