



Apply online at [dor.sc.gov/register](http://dor.sc.gov/register).

Owner/Operator Account #: 

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|

Name \_\_\_\_\_ Title \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Business Name \_\_\_\_\_ Phone \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

| Machine Type | Number of Machines | License Tax | Total      |
|--------------|--------------------|-------------|------------|
| I            | _____              | X \$ _____  | = \$ _____ |
| II           | _____              | X \$ _____  | = \$ _____ |
| III          | _____              | X \$ _____  | = \$ _____ |
|              |                    | Total       | \$ _____   |

Your Owner/Operator License must be current to purchase machine licenses. Visit [dor.sc.gov/register](http://dor.sc.gov/register) or submit an L-2052 to register. The SCDOR will not issue you a license if you have outstanding state tax liabilities. Your License Tax will be applied to your tax liabilities. Machine License Decals and Owner/Operator information must be posted in a visible location on each machine.

The cost of a Biennial License is prorated to the month it is purchased.

**Biennial Licenses are non-refundable, non-transferable, and valid through May 31, 2023.**

**LICENSE TAX RATES**

|                 | Month of Purchase       | June 2021 | July 2021 | August 2021 | September 2021 | October 2021 | November 2021 | December 2021 | January 2022 | February 2022 | March 2022 | April 2022 | May 2022 |
|-----------------|-------------------------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|----------|
| <b>Type I</b>   | Biennial License \$50   | \$50      | \$48      | \$46        | \$44           | \$42         | \$40          | \$38          | \$35         | \$33          | \$31       | \$29       | \$27     |
| <b>Type II</b>  | Biennial License \$250  | \$250     | \$240     | \$229       | \$219          | \$208        | \$198         | \$188         | \$177        | \$167         | \$156      | \$146      | \$135    |
| <b>Type III</b> | Biennial License \$4000 | \$4000    | \$3833    | \$3667      | \$3500         | \$3333       | \$3167        | \$3000        | \$2833       | \$2667        | \$2500     | \$2333     | \$2167   |

Pay the License Tax for the month you submitted your application. See page 2 for license type explanations.

\* May 2022 price is for new machines only. Renewals must be at biennial rate.

**Mail to:** SCDOR, COD Section, PO Box 125, Columbia, SC 29214-0211

Questions? We're here to help. Contact us at **1-844-898-8542** or [CoinOperatedDevice@dor.sc.gov](mailto:CoinOperatedDevice@dor.sc.gov).

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

## INSTRUCTIONS

To purchase Biennial Machine Licenses, first calculate the amount of License Tax due by multiplying the number of Type I, Type II, and Type III machines for which you're purchasing licenses by the License Tax rate.

The cost of a Biennial Machine License is prorated to the month it is purchased. A list of prorated License Tax rates is available on page 1.

- Biennial Machine Licenses are nonrefundable, non-transferable, and valid through May 31, 2023.
- You must have a current Owner/Operator License to purchase Machine Licenses.
- The SCDOR will not issue you a Machine License if you have outstanding state tax liabilities. Your License Tax fee will be applied to your tax liabilities.
- You may also be required to apply for a license from the county or city where your machine is located.
- You must affix your Machine License decals to machines in a visible location so that no one can remove them.
- You will be charged a penalty for any machine that does not have a current Machine License affixed.

## MACHINE TYPE DEFINITIONS

For more information on the different machine types, see SC Code Section 12-21-2720(1-3) at [dor.sc.gov/policy](https://dor.sc.gov/policy).

### Type I:

- Coin-operated kiddy rides, mechanical amusement devices, juke boxes, and machines for playing music
- Billiard or pocket billiard tables
- Foosball tables
- Bowling lane tables
- Skee-ball tables

### Type II:

- Machines for entertainment or video games
- Crane machines
- Pinball machines with flippers

### Type III:

- In-line pinball machines without levers or flippers

## RELEVANT SC CODE SECTIONS

**Section 12-21-2710:** Machines used for gambling are strictly prohibited. Violations are a misdemeanor, which can result in fines of up to \$500, up to one year in jail, or both.

**Section 12-21-2718:** You must maintain records showing the manufacturer's serial number, model, or type of machine.

**Section 12-21-2724:** The SCDOR assumes that you buy licenses only for legal machines. If the machines are later found to be illegal, you will not receive a refund for License Tax fees.

**Section 12-21-2736:** If you purchase a license for an illegal machine, that does not make it legal.

**Section 12-21-2748:** You must attach a sticker with information about the owner or operator of the machine to each machine.

**Section 12-21-2750:** You must keep information about any machine lease agreements on the premises.

Learn more at [dor.sc.gov/policy](https://dor.sc.gov/policy).

For more information, visit [dor.sc.gov/tax/coin-operated-device](https://dor.sc.gov/tax/coin-operated-device).

Questions? We're here to help. Contact us at **1-844-898-8542** or [CoinOperatedDevice@dor.sc.gov](mailto: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 SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.