



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #20-9

SUBJECT: Coin-Operated Device License and Owner/Operator License Renewal Date -  
Extended Due to COVID-19  
(Coin-Operated Device License Tax)

DATE: May 18, 2020

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

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

**Coin-Operated Device License and Owner/Operator License Renewal Extended.** Due to unprecedented business closings during the Coronavirus (COVID-19) pandemic, the South Carolina Department of Revenue is providing additional time to renew biennial licenses for coin-operated devices or machines, and for owner/operator licenses, that expire May 31, 2020. As a result, a license holder will have until **July 31, 2020** to pay and renew these licenses.

**License Tax Amount.** The amount of the biennial license tax depends on the type of machine or device. The license tax due upon renewal of a coin-operated device or machine license, and owner/operator’s license, during the relief period of June 1, 2020 to July 31, 2020 as provided in Code Sections 12-21-2720, 12-21-2730, and 12-21-2728, is listed below.

<u>Type of Machine or Device</u>		<u>Class of Owner/Operator</u>	
Type I Machine	\$ 50	Class I	\$ 50
Type II Machine	\$ 250	Class II	\$ 200
Type III Machine	\$ 4,000	Class III	\$ 2,000

Note: The relief does not apply to seasonal licenses (six or eight months) issued under Code Section 12-21-2734(B) and (C) and temporary fair licenses issued under Code Section 12-21-2722. This relief also does not apply to any municipal or county coin-operated device license renewal.

**License Period.** A license renewed during this relief period will be valid from June 1, 2020 through May 31, 2022. As such, the license tax due by the July 31, 2020 relief date will be the entire license tax amount indicated above, without regard to proration.

**Display of Valid License and Penalty Waiver.** The license decal currently on the coin-operated device or machine should remain on the device until the renewal license is obtained no later than July 31, 2020. During this relief period, the Department will not apply penalties with respect to a coin-operated device license or owner/operator license eligible for this relief, including penalties for failure to conspicuously display a valid coin-operated device license.

**Questions.** Persons with questions concerning the coin-operated device or machine license or owner/operator license renewal relief should contact the Department at 1-844-898-8542 toll free or email [coinoperateddevice@dor.sc.gov](mailto:coinoperateddevice@dor.sc.gov).

**Website Information.** For up-to-date information concerning special relief for persons and businesses impacted by Coronavirus (COVID-19), visit the Department's website at: [www.dor.sc.gov](http://www.dor.sc.gov).