



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #90-16

TO: Vicki Jinnette Ringer  
Public Information Director

FROM: Deana West, Tax Analyst  
Tax Policy and Procedures Department

DATE: June 29, 1990

SUBJECT: Change in License Fees for Coin Operated Devices  
(License Tax)

REFERENCE: S. C. Code Ann. Section 12-21-2720  
(As Amended June 1990)

AUTHORITY: S. C. Code Ann. Section 12-3-140 (1976)  
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

Code Section 12-21-2720 provides for the amount of tax that must be paid to obtain a license for the privilege of using coin-operated devices or machines. Code Section 12-21-2720(3) imposed a \$600 license fee for machines of the nonpayout type, in-line pin game, or video games with free play features.

Effective July 1, 1990, Code Section 12-21-2720 is amended to increase the license fee imposed on coin operated devices defined in Code Section 12-21-2720(3) to \$1500. The six-month license, for April 1 - September 30, is increased from \$300 to \$750.

For further information, please contact Mr. Michael Dawes in the Field Services Division at 803-737-4628.