

## **117-1300 Coin-operated Devices**

### **117-1300.1. Application for License**

### **117-1300.2. Free Play Feature**

## **117-1300 Coin-operated Devices.**

Article 19 of Chapter 21 of Title 12 imposes various taxes on coin-operated and other devices as well as the owner of these devices. The following subsections address various aspects of these taxes as administered by the South Carolina Department of Revenue.

### **117-1300.1. Application for License.**

Every person applying for a license under the provisions of Section 12-21-2720 shall, in making application for such license, specify the serial number, the manufacturer's name, the model number and classification, of each machine to be licensed. All machines subject to the provisions of Section 12-21-2720 must have a permanently attached identifying serial number visible on the outside of such machine. This number shall be the manufacturer's serial number if such serial number is visible on the outside and if such serial number is not visible on the outside, then and in that event, a permanently attached identifying serial number must be assigned and affixed to every such machine.

### **117-1300.2. Free Play Feature.**

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.

**HISTORY: Added by State Register Volume 27, Issue No. 6, Part 2, eff June 27, 2003.**