

Coin Operated Device Licensing

Pay and register online!

- Coin Operated Device Licenses and Decals can be purchased online using **MyDORWAY!**
- Licenses are shipped through UPS and usually ship within 2 business days. Save time and skip the trip to our office, *with no additional fees!*



Manage your tax accounts online for FREE!

MyDORWAY

Fast. Easy. Secure.

One-stop shop!

- Manage your tax accounts all in one place
- Review your payment history
 - Immediate access to correspondence
 - Easily update your account information
 - View your past returns and application submissions
- + more!

Why MyDORWAY?

- 24/7 account access
- Make ACH debit or credit card payments **with no convenience fees**
- Receive immediate confirmation for transactions
- Automatic calculations reduce errors
- Control who has access to your tax accounts
- Always know you're using the most up-to-date forms

Ready to sign up for MyDORWAY?

Visit MyDORWAY.dor.sc.gov to get started.

You'll need your FEIN or SSN, SCDOR File Number, and a Letter ID or copy of your last return. Tutorials are available at dor.sc.gov/MyDORWAY

Want more information about Coin Operated Device licensing? Visit dor.sc.gov/tax/coin-operated-device

Important Information

- Failure to obtain an Owner/Operator License and have the owner's name affixed to each machine will result in penalties.
- All applications must include your FEIN or SSN.
- Six month licenses are valid only from April through September and are not prorated.
- Eight month licenses are valid only from March through October and are not prorated.
- Only one license is required regardless of the number or types of devices owned or operated. The license required is based on the highest type of machine owned or operated:
 - Owns or operates Type I machines - Class A license
 - Owns or operates Types I and II machines - Class B license
 - Owns or operates Types I, II, and III machines - Class C license

Prorated Fees for New COD Owner/Operator Licenses Only Licenses are non-refundable and non-transferable

Month	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Class A	\$50	\$48	\$46	\$44	\$42	\$40	\$37	\$35	\$33	\$31	\$29	\$27
Class B	\$200	\$192	\$183	\$175	\$167	\$158	\$150	\$142	\$133	\$125	\$117	\$108
Class C	\$2,000	\$1,917	\$1,833	\$1,750	\$1,667	\$1,583	\$1,500	\$1,417	\$1,333	\$1,250	\$1,167	\$1,083

Class A Licenses are required to own or operate Type I devices:

- Coin-operated kiddie rides
- Mechanical amusement devices
- Juke boxes or machines for playing music
- Billiard or pocket billiard tables
- Foosball tables
- Bowling lane tables
- Skee-ball tables

Class B Licenses are required to own or operate Type II devices:

- Machines for entertainment or video games
- Crane machines
- Pinball machines with flippers that change the course of the balls

Class C Licenses are required to own or operate Type III devices:

- In-line pinball machines without levers or flippers that change the course of the balls

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 identifying information for the owner or operator on each machine in a visible location for inspection.

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

View complete code sections at dor.sc.gov/policy. Learn more about Coin-Operated Devices at dor.sc.gov/tax/coin-operated-device.

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.