

Section 12-21-2728 states that in addition to all other Coin-Operated Device Licenses, any person who owns or operates devices described in Sections 12-21-2720 and Sections 12-21-2730 must obtain an operator's license. Operator's Licenses are as follows:

- A. - Class A License is required by any person who owns or operates Type I machines defined in following sections:
- 1) Section 12-21-2720(1):
"Any machine for the playing of music or kiddy rides operated by a slot or mechanical amusement devices and juke boxes wherein is deposited any coin or thing of value."
 - 2) Section 12-21-2730:
"Every person owning or operating any billiard or pocket billiard table, football table, bowling lane table, or skeeball table for profit shall apply for and procure from the Department of Revenue a license for the privilege of operating the table and pay for the license a biennial tax of fifty dollars for each table owned or operated."
- B. - Class B License is required by any person who owns or operates Type II machines defined in following section:

Section 12-21-2720(2):

"A machine for the playing of amusements or video games, without free play feature, or machines of the crane type operated by a slot in which is deposited a coin or thing of value and a machine for the playing of games or amusements, which has a free play feature, operated by a slot in which is deposited a coin or thing of value, and the machine is of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls can be altered or changed. A machine required to be licensed under this item is exempt from the license fee if an admissions tax is imposed."

- C. - Class C License is required by any person who owns or operates Type III machines defined in following section:

Section 12-21-2720(3):

"Any machine of the nonpayout type or in-line pin game operated by a slot in which is deposited a coin or thing of value except machines of the nonpayout pin table type with levers or "flippers" operated by the player by which the course of the balls can be altered or changed."

IMPORTANT

Failure to obtain owner/operator license and have owner's name affixed to each machine will result in penalties.

All applications must reflect your file number, and your FEI Number or Social Security Number.

Only one license is required regardless of the number of types of devices owned or operated.

Only one license is required based on your highest type machine owned or operated.

Remit license tax that corresponds with month highest type machine and application is submitted.

Biennial licenses may be purchased all year and prorated depending on month purchased.

Eight month license are valid from March thru October and are not prorated.

Six month license are valid from April thru September and are not prorated.

- Examples:
- 1) Owns/operates Type I machines - Class A license
 - 2) Owns/operates Types I and II machines - Class B license
 - 3) Owns/operates Types I, II and III machines - Class C license

"The licenses required by this section are a condition precedent to engaging in or the continuing operation of machines described in this chapter. Failure to remit any taxes to the state is justification for the cancellation of the license provided herein."

A license will not be issued to a person with any outstanding State tax liabilities. Any license tax or fee paid with the application will be applied to the tax liabilities.

For more information call (803) 898-5601 or visit our website at www.sctax.org.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form, if you are an individual. 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 117-1 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.