COIN-OPERATED MACHINE

DECAL GUIDE

OKLAHOMA
Tax Commission

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2023 DECALS

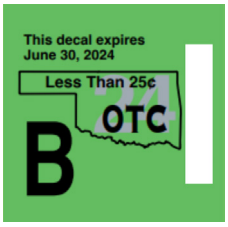
- Decals are valid from July 1 through June 30 of the following year.
- Decals remain in effect through June 30 regardless of the machine's owner, as long as the decal is not removed from the machine to which it was affixed.
- Decals are half price when purchased between January 1 and June 30 each year.
- A sealed machine will result in penalty. Penalties are assessed by machine type.
  - Decals A, C, D, SA, SC and SD : $100 penalty per machine
  - Decals B, E, SB and SE : $10 penalty per machine

Decal Price

Type A Decals

- One decal per mechanism
- 25 cents or more per item
- Machines include: snack machines (vending), video games, pop machines (vending), kiddie rides, candy machines (vending), prize redemption games, arcade games, crane machines, etc.

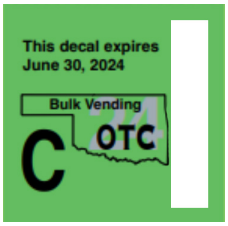
$ 75



Type B Decals

- One decal per mechanism
- Less than 25 cents per item
- Machines include:
  snack machines (vending), candy machines (vending), pop machines (vending), etc.

$ 10



Type C Decals

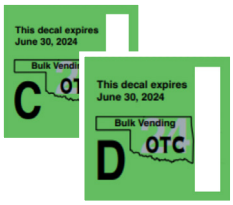
- One decal per one to five mechanisms
- 25 cents or more per item
- Machines include: bulk vending, sticker machines, candy machines, gumball machines, etc.

$ 15

Type D Decals

- One decal per head/mechanism
- 25 cents or more per item
- Machines include: bulk vending, candy machines, gumball machines, sticker machines, etc.

$ 5



Type C & D Combination Decals

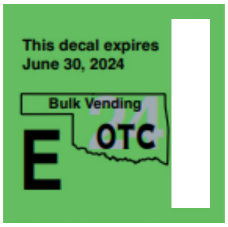
- Combination machines requiring one of each decal: Type C $15 / decal and Type D $ 5 /decal.
- Machines include: sticker/candy machines, gumball machines, etc.

Type C Decal
$ 15

Type D Decal
$ 5

2023 DECALS

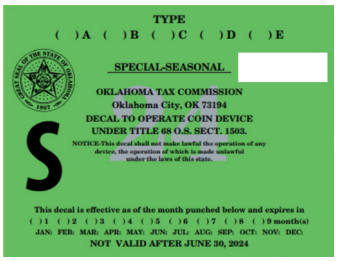
Decal Price



Type E Decals

- One decal per head/mechanism
- Less than 25 cents per item
- Machines include: gumball machines, candy machines, etc.

$2



Special Limited Time Decals

- The cost of special decals is one-tenth of the annual rate for each 30 day period.
- Special Limited Time Decals are for machines that will only be in use for a short period of time and will not be operated annually (i.e., for special events, seasonal businesses, etc.)
- Each month is considered a period: March 1 through May 30 is three periods. If the machine is in operation year-round, then the standard decal is required.

Number of **Type A Decals** @
$15
X (30 day periods)

Number of **Type B Decals** @
$1
X (30 day periods)

Number of **Type C Decals** @
$1
X (30 day periods)

Number of **Type D Decals** @
50¢
X (30 day periods)

Service Only Machines

- Machines include: washer/dryers, car wash, weight scales, etc.

NO DECAL REQUIRED

Movie Rental Machines

- A sales tax permit will be issued for each location where a DVD rental machine is located. The vendor will be required to file a monthly sales tax report and list gross receipts and tax collected for each location.

NO DECAL REQUIRED

Illegal Machines

- Machines include: quarter pusher, etc.

TYPE A
DECAL MACHINES

Crane Machines Requiring 25 Cents or More per Item

Decal Price

Coastal Amusement
Black Tie Toy Crane

Coastal Amusement
Bling King Crane

ICE
Snack Attack Crane

One Type A
$75
Decal
per mechanism

Combination Multiple Crane Machine Requiring 25 Cents or More per Item

Decal Price

Coastal Amusement
Pup Stage
Two Player

Skee Ball Amusement
The Big One Midway
Two or Three Players

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Vending Machines Requiring 25 Cents or More per Item

Decal Price

Refrigerated
Cold Food

Café Diem
Premier 233

Combination
Snack & Soda

Coke Machine

SS2000
Snack Machine

Soda Vending
Machine

American Changer
Corporation
AC503

American Changer
Corporation
AC501

For Products
At A Car Wash

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Prize Redemption Games Requiring 25 Cents or More per Game

Decal Price

Bay Tek
Movie Stop

OK Manufacturing
Gravity Hill 2
Extreme

OK Manufacturing
Gravity Hill

Namco Capsule
Factory

Bay Tek
Whistle Stop

OK Manufacturing
Skittle Ball
Prize Model

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Coin-Operated Kiddie Rides Requiring 25 Cents or More per Ride

Decal Price

Falgas
Army Car

Falgas
Formula 1 FA Race Car

Falgas
Union Pacific Single Train

Falgas
Traffic Carousel

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Arcade Games Requiring 25 Cents or More per Game

Decal Price

Global
Arcade Classic

NAMCO
Ms. Pacman/Pacman

Global
America's Army

Need for Speed
Underground

The Fast and The
Furious
Tokyo Drift

The Fast and The
Furious
Super Bikes

Big Buck Hunter Pro

Vortek V3

Golden Tee

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Arcade Games Requiring 25 Cents or More per Game

Decal Price

Dart Boards

Spider Man Pinball Machine

One Type A
$75
Decal
per mechanism

Video Games with Multiple Playing Stations Requiring 25 cents or More per Game

Decal Price

NAMCO
Mario Kart Arcade GP

NAMCO
Time Crisis 4

Maxi Tune Midnight 3

Sega Derby Owners Club

One Type A
$75
Decal
per mechanism

TYPE A
DECAL MACHINES

Coin-Operated Video Poker Machine Requiring 25 Cents or More per Game

Decal Price

One Type A
$75
Decal
per mechanism

Texas Hold'Em Machine

Mega Touch Evo Ion

Mega Touch Screen Games

Coin-Operated Games Requiring 25 Cents or More per Game

Decal Price

One Type A
$75
Decal
per mechanism

Great American Monarch Pool Table

Great American Black Diamond Pool Table

Great American Power Hockey

Tornado Tour Edition

Street Basketball

The Boxer Boxing Machine

TYPE A
DECAL MACHINES

Coin-Operated Game Requiring 25 Cents or More per Game

Decal Price

Skee Ball
Classic Alley

Digital Impulse
Weight Scale

Rock Ola
Digital Juke Box

One Type A
$75
Decal
per mechanism

Other Examples of Type A Decal Machines

Decal Price

This device has one power source (one plug) and the units are welded together and cannot be separated. Even though there are three separate coin dispensing areas, this is a Type A machine because all money travels to and is collected from the middle machine only.

One Type A
$75
Decal
per mechanism

TYPE B
DECAL MACHINES

Vending Machine Requiring Less Than 25 Cents per Item

Decal Price

Refrigerated Cold Food & Meal

Café Diem Premier 233

Combination Snack & Soda

One Type B
$10
Decal
per mechanism

Seaga
Ultimate Snack Machine

Seaga
Refrigerated Cold Drinks

TYPE C
DECAL MACHINES

Bulk Vending Machines Requiring 25 Cents or More per Item

Northwestern Triple Play

Super Pro 3 Select

Metal 4 Select Bulk

Northwestern Triple Double

Spin Center

Northwestern Triple Play

Triple Vend with Stand

7’6” Super Wizard

8 Stack Sticker

Decal Price

One Type C
$15
Decal
per one to five distribution heads/ mechanisms per machine

OR

Two Type C
$15
Decal
per six to 10 distribution heads/ mechanisms per machine

TYPE C
DECAL MACHINES

Bulk Vending Machines Requiring 25 Cents or More per Item

Decal Price

4 Column Sticker

Northwestern Tri-Rise

Sega Prize Party Standard

Gacha Machine/ Peek Inside

Laundry Soap Machine

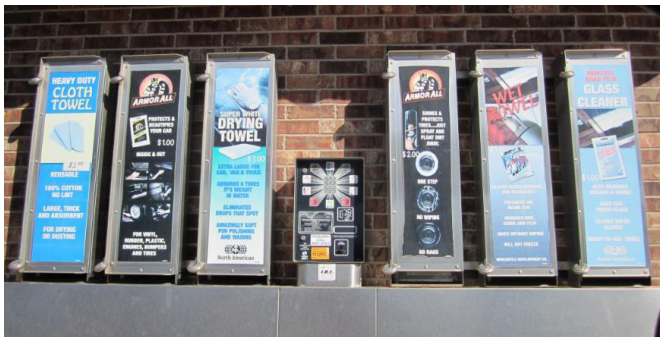
CG Series 1000 Triple Column

One Type C
$15
Decal
per one to five distribution heads/ mechanisms per machine

OR

Two Type C
$15
Decal
per six to 10 distribution heads/ mechanisms per machine

Other Examples of Type C Decal Machines



TYPE D
DECAL MACHINES

Bulk Vending Machines Requiring 25 Cents or More per Item

Decal Price

8 Combination Vending

Bounce-A-Roo Super Gumball Machine

Jumbo Giant Gumball Machine

Northwestern Showcase

Small Plastic Globe

LYPC Classic Gumball Vendor

Double Head Machine

Classic Triple Head Machine

Northwestern The Citadel

One Type D
$5
Decal
per head/ mechanism

TYPE D
DECAL MACHINES

Bulk Vending Machines Requiring 25 Cents or More per Item

Decal Price

10 Combination Vending Package

Bulk Vending for Carwash Products

One Type D
$5
Decal
per head/
mechanism

Other Examples of Type D Decal Machines

Decal Price

Type D Type A

One Type D
$5
Decal
per head/
mechanism

TYPE C AND D DECAL MACHINES

Bulk Vending Machines with Single and Multiple Distribution Mechanisms Requiring 25 Cents or More per Item

Decal Price

Gulf Coast 5 Combination Sticker, Candy and Capsule Rack

Requires
One Type C
$15
Decal
for the top head

AND

One Type D
$5
Decal
for each of the three bottom heads. Total due for this machine is $30.

Gulf Coast 9 Combination Vending Package

Requires
One Type C
$15
Decal
for each side head

AND

One Type D
$5
Decal
for each of the seven middle heads. Total due for this machine is $65.

TYPE E
DECAL MACHINES

Bulk Vending Machines Requiring Less Than 25 Cents per Item

Decal Price

8 Combination Vending

Bounce-A-Roo Super Gumball Machine

Jumbo Giant Gumball Machine

Northwestern Showcase

Small Plastic Globe

LYPC Classic Gumball Vendor

One Type E

$2

Decal

per head/ mechanism

SERVICE ONLY MACHINES

Decal Price

AC500 Single Hopper Changer

8000 Automatic Car Wash Pay Station

American Changer AC6003

NO DECAL REQUIRED

Other Examples of Service Only Machines

Decal Price

NO DECAL REQUIRED

This vending machine is used to dispense safety equipment and requires the employee to enter a PIN for the equipment to be dispensed.

MOVIE RENTAL MACHINES

Decal Price

The Oklahoma Tax Commission does not issue Coin Device Decals for DVD Rental Machines. A sales tax permit will be issued for each location where a DVD rental machine is located. The fee will be $20 for the first location and $10 for each additional location added. The vendor will be required to file a monthly sales tax report and list gross receipts and tax collected for each location.

Sega DVD Movie Vendor

NO DECAL REQUIRED

ILLEGAL MACHINES

These types of machine have been determined to be illegal by the Oklahoma Attorney General, under provisions of Oklahoma Statutes, Title 21, Chapter 38, Sections 964-977

Decal Price

Quarter Pusher Machine

Quarter Pusher Machine

ILLEGAL

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

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[**Authority**: 68 O.S. §§203, 1504, 1509.1]

[**Source**: Codified 12-30-91]

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

OAC 710:25

710:25-1-1. Purpose and definitions

(a) The provisions of this Chapter have been promulgated for the purpose of compliance with the Oklahoma Administrative Procedures Act, 75 O.S. §§250.1 et seq, and to facilitate the administration, enforcement, and collection of taxes and other levies enacted by the Oklahoma Legislature with respect to Coin-Operated vending devices.

(b) "Firmly affixed" means, for purposes of this Chapter, permanently attached, directly to the device, using the adhesive provided on the decal, and does not include placing the decal on the device using any other object, surface, or separate adhesive strip or apparatus.

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98]

710:25-1-2. Annual vending device fee in lieu of sales tax; exclusions

(a) General provisions. The annual fee paid for vending, music, amusement, and bulk-vending devices shall be in lieu of sales tax. An annual decal is required, depending on the type of device.

(b) Exclusions. Devices which are not subject to the fee or decal requirement include:

(1) Machines not used for the purpose of vending tangible personal property or for playing music or for amusement, and

(2) Beginning November 1, 2021, devices that dispense tangible personal property or provide amusement where payment is made solely through the use of a credit or debit card or other electronic or digital payment process. The gross receipts associated with described sales made from these devices are subject to sales tax.

(c) Examples of devices excluded. Examples of devices to which the levy does not apply are:

(1) Pay telephones;

(2) Newspaper vending machines;

(3) Parking meters;

(4) Gas and electric meters; and

(5) Devices which vend only postage stamps.

(d) Scope of listed exclusions. The list of examples set out in (c) of this Section is intended to be illustrative only and not all-inclusive.

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98; Amended at 39 Ok Reg 2248, eff 9-11-22]

710:25-1-3. Device requiring decal

For purposes of administration of the Coin-operated Music and Amusement Devices Code, a decal will be required for each machine, regardless of the number of coin slots, if the machine can, upon insertion of a coin, token or similar object, provide music, amusement or entertainment or dispense product(s) separate and apart from any other provider of music, amusement or entertainment or dispenser of product(s). The test to determine whether the machine can operate separate and apart from any other is whether the provider or dispenser can still function if separated from the others to which it is attached. When multiple machines are placed on a single stand, each machine requires a decal.

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98]

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

OAC 710:25

710:25-1-4. Who must purchase decals

For purposes of this Chapter, "**person**" means any individual, partnership, limited liability company, association or corporation. Every person who owns and has available to the public for operation or who permits to be operated in his place of business a coin-operated device shall purchase a decal for each device and shall at the same time pay the Commission the associated annual fee. The Commission may refuse to issue a decal to any person delinquent in payment of decal fees; provided, that notice of its intent to refuse the issuance of the decal as required in 710:25-1-10 was furnished. [**See**: 68 O.S. §§1501, 1503]

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98; Amended at 34 Ok Reg 2060, eff 9-11-17]

710:25-1-5. Decals for general use

A music/amusement device requires a Seventy-five Dollar ($75) annual decal. Coin-operated vending devices which require a coin or thing of value of Twenty-five Cents (25¢) or more must display a Seventy-five Dollar ($75) annual decal. If the device requires a coin or thing of value less than Twenty-five Cents (25¢), then an annual decal of Ten Dollars ($10) will be required. [**See**: 68 O.S. § 1503(A)(1)-(3)]

[**Source**: Amended at 28 Ok Reg 934, eff 6-1-11; Amended at 29 Ok Reg 523, eff 5-11-12]

710:25-1-6. Decals for bulk vending devices

For purposes of this Chapter, "**bulk-vending**" is defined as a device which dispenses to the purchaser ballpoint pens, combs, cigarette lighters, prophylactics, filled capsules, peanuts, gum balls, mints, perfume or novelties. All bulk vending devices shall display a decal. The annual fee for a bulk vending device decal is dependent upon the number of distribution mechanisms and the value of the coin required to activate the device. [**See**: 68 O.S. §§1501(6), 1503(A)(4)]

[**Source**: Amended at 9 Ok Reg 3017, eff 7-13-92]

710:25-1-7. Special decals for limited use

In those instances where a coin-operated device will be available for use by the public for a limited period of time less than one (1) year, such as in connection with fairs, carnivals and places of amusements that operate only during certain seasons of the year, the Commission will issue a special decal for one or more calendar months. The fee for each calendar month will be computed on the basis of one-tenth (1/10th) of the annual rate for the type of device operated. Each special decal must be firmly affixed, as defined by 710:25-1-1(b), to the device for which it is purchased, in the same manner as other decals, and may not be transferred to any other machine.

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98; Amended at 23 Ok Reg 2814, eff 6-25-06]

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

OAC 710:25

710:25-1-8. Effective dates and renewal periods for decals

Coin-Operated vending device decals are issued for a one (1) year period which begins the first day of July and ends the last day of June. A provision is made that decals may be purchased in two (2) halves. The Commission shall issue decals for the remainder of the fee year upon payment of the fee on the basis of the current and remaining half of such fee year. [**See**: 68 O.S. §1505]

710:25-1-9. Application for decals; affixing decals; refunds

(a) **Application**. The application for a Coin-Operated vending device decal is to be filed with the Commission on forms prescribed by the Commission and shall include owner's name, sales tax permit number, number and location of devices and payment of fees.

(b) **Affixing Decal**. When a coin-operated device is placed into operation, a decal shall be firmly affixed to the device and plainly visible and readable by the public. [**See**: 68 O.S. § 1504 and 710:25-1-1(b)]

(c) **Refunds**. Unused decals may be returned to the Commission for a refund within 30 calendar days if, at the time of purchase, the applicant provided to the Commission a list of all devices owned by applicant and their location. This is not intended to apply to or preclude a refund for decal purchases in error for the wrong device, for devices where a decal is not required or an overpayment of the fee.

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98; Amended at 24 Ok Reg 1691, eff 6-11-07; Amended at 28 Ok Reg 1839, eff 6-25-11]

710:25-1-10. Penalties for operations without decal; forfeiture

(a) Any owner who places a coin-operated vending device in operation and any person who permits a device to be located in his place of business without a decal affixed shall be liable for the fee on the device at the full annual rate and shall be liable for a penalty dependent upon the type of device as follows:

(1) For any coin-operated music device, coin-operated amusement device, or coin-operated vending device requiring a coin or thing of value of twenty-five cents ($0.25) or more, a One Hundred Dollar ($100) penalty.

(2) For any other coin-operated device, a Ten Dollar ($10) penalty.

(b) The Tax Commission shall notify any owner or person of the assessment of penalty and provide the owner or person thirty (30) days to remit the penalty. The Commission shall not refuse to issue a decal under 710:25-1-4 until after the expiration of the thirty (30) days provided in this subsection.

(c) A device left without the decal affixed, including all cash in the receptacle, may be sealed until released by the Commission or seized by an authorized agent of the Commission, or any sheriff, constable or other peace officer of the State and upon seizure, the machine, together with the cash, if any contained in the receptacle of such device, will be delivered to the Commission. No device shall be seized less than fifteen (15) days after the sealing of the device and notice being placed on the device informing the owner that the device is subject to seizure if the applicable fees are not paid and decal affixed. [**See**: 68 O.S. §§1506, 1507]

[**Source**: Amended at 34 Ok Reg 2060, eff 9-11-17]

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

OAC 710:25

710:25-1-11. Hearing on forfeiture; sale upon forfeiture

(a) **Hearing**; **order**. The Commission will conduct a hearing and determine the matter of whether or not a seized Coin-Operated vending device and cash should be forfeited to the State. The owner of the device will be given at least ten (10) days' notice of the date of the hearing. If the Commission finds that the device and cash contents should be forfeited to the State, an order forfeiting the device and cash contents and directing the sale of the device will be issued.

(b) **Sale**. The sale may occur in the county where the device was seized or in Oklahoma County, at the discretion of the Commission. The sale will occur after ten (10) days' notice of the sale. Notices of the sale will be posted in five (5) conspicuous places in the county of the sale. One (1) notice must be posted on the bulletin board at the county courthouse of said county. The sale shall be for cash and proceeds shall be applied as follows:

(1) To the payment of the costs incident to the seizure and sale;

(2) To the payment of any other taxes, including penalties, that may accrue against the device; and

(3) The balance, if any, shall be remitted to the owner.

(c) **Forfeiture of contents**. The cash contained in any device and forfeited shall be an additional tax penalty and shall be in addition to all other penalties. [**See**: 68 O.S. §1507]

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98]

710:25-1-12. Appeal from forfeiture order

An order of the Commission, declaring a forfeiture of a Coin-Operated vending device including the cash contents, and directing the sale of such device shall be a final order, from which an appeal may be brought, as provided for in the Uniform Tax Procedure Act. [**See**: 68 O.S. §1507; 68 O.S. §§201 et seq.]

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98]

710:25-1-13. Criminal penalties for operation without decal [REVOKED]

[**Source:** Revoked at 35 Ok Reg 2056, eff 9-14-18]

710:25-1-14. Permits for sale or distribution of coin-operated devices

The Commission will issue permits for the sale or distribution of one or more coin-operated devices. The cost of this permit is Two Hundred Dollars ($200) a year. The applicant shall comply with the following requirements:

(1) Be a resident of this State for two (2) years preceding the date of the application.

(2) Not be a convicted felon.

(3) Have an Oklahoma Sales Tax Permit to be used exclusively to report the sale of coin-operated devices.

(4) Be either an owner or partner of a business selling or distributing coin-operated devices. [**See**: 68 O.S. §§1509.1-1509.3]

[**Source**: Amended at 14 Ok Reg 3762, eff 7-18-97 (emergency); Amended at 15 Ok Reg 2413, eff 6-11-98]

COIN-OPERATED MACHINE STATUTES

CHAPTER 25. Coin-Operated VENDING DEVICES

OAC 710:25

710:25-1-15. Cities may levy license or tax in addition to decals [REVOKED]

[**Source:** Revoked at 38 Ok Reg 1516]

710:25-1-16. Exemption for devices installed on federal military bases

No annual fee or decal will be required for coin-operated devices installed on federal military bases. For purposes of this exemption "**installed**" is defined as set up for use or service. [**See**: 68 O.S. §§1501 et seq.]

OKLAHOMA
Tax Commission

Oklahoma City, OK 73194