

CHAPTER 25. COIN OPERATED VENDING DEVICES

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; and
- (6) Devices that dispense cigarettes and tobacco products.

(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.