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.