

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL NO. 47

6 By: Dossett

7 COMMITTEE SUBSTITUTE

8 An Act relating to fee on coin-operated music and
9 amusement devices; amending 68 O.S. 2021, Section
10 1503, which relates to amount of license fee; making
11 language gender neutral; modifying annual fee on
12 certain coin-operated devices; updating statutory
13 language; and providing an effective date.

14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

15 SECTION 1. AMENDATORY 68 O.S. 2021, Section 1503, is
16 amended to read as follows:

17 Section 1503. A. Every person who owns and has available to
18 any of the public for operation, or who permits to be operated in or
19 on his or her place of business, coin-operated devices shall pay for
20 such privilege an annual fee. A fee shall be required for each
21 machine, regardless of the number of coin slots, if the machine,
22 upon insertion of a coin, token, or similar object, provides music,
23 amusement, or entertainment or dispenses one or more products
24 separate and apart from any other provider of music, amusement, or
entertainment or dispenser of one or more products. The test to

1 determine whether the machine can operate separate and apart from
2 any other shall be whether the provider or dispenser can still
3 function if separated from the others to which it is attached. When
4 multiple machines are placed on a single stand, a decal shall be
5 required for each machine as provided in Section 1501 et seq. of
6 this title. The annual fee required shall be as follows:

7 1. For each coin-operated music device or coin-operated
8 amusement device, ~~Seventy-five Dollars (\$75.00)~~ Fifty Dollars
9 (\$50.00);

10 2. For each coin-operated vending device requiring a coin or
11 thing of value of twenty-five cents (\$0.25) or more, Seventy-five
12 Dollars (\$75.00);

13 3. For each coin-operated vending device requiring a coin or
14 thing of value of less than twenty-five cents (\$0.25), Ten Dollars
15 (\$10.00);

16 4. For each coin-operated bulk vending device which vends one
17 or more products through a single distribution mechanism requiring a
18 coin or thing of value of twenty-five cents (\$0.25) or more, Five
19 Dollars (\$5.00);

20 5. For each coin-operated bulk vending device which vends one
21 or more products through more than one but not more than five
22 distribution mechanisms, requiring a coin or thing of value of
23 twenty-five cents (\$0.25) or more, Fifteen Dollars (\$15.00). For
24 each coin-operated bulk vending device which vends one or more

1 products through six or more distribution mechanisms, the
2 appropriate number of fifteen-dollar decals will be required. The
3 number of decals required shall be determined by dividing the number
4 of distribution mechanisms by five and rounding to the next highest
5 whole number; and

6 6. For each coin-operated bulk vending device requiring a coin
7 or thing of value less than twenty-five cents (\$0.25), Two Dollars
8 (\$2.00).

9 B. The annual fee required by this section shall be in lieu of
10 sales tax levied pursuant to Sections 1350 through 1372 of this
11 title.

12 C. In those instances where it is shown to the satisfaction of
13 the Oklahoma Tax Commission that a coin-operated device, upon which
14 an annual fee is imposed, will be placed available for use by the
15 public for a definite but limited period of time less than one (1)
16 year, such as where displayed in connection with fairs, carnivals,
17 and places of amusement that operate only during certain seasons of
18 the year, the Tax Commission may issue a special decal therefor.
19 Such special decal may be issued for any number of calendar months
20 less than a full year, and shall indicate that it is a special
21 decal; and shall be for one or more calendar months and shall state
22 the precise months for which issued and shall not be transferred
23 from one machine to another. The fee shall be computed and paid on
24 the basis of one-tenth (1/10) of the annual rate for the type of

1 device operated, for each calendar month for which such special
2 decal is issued. In the event the mechanical device is made
3 available to the public for a period beyond that for which the
4 special decal is issued, then a full year's fee and penalty, as set
5 out in Section 1506 of this title, shall be due.

6 SECTION 2. This act shall become effective January 1, 2026.

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