

STATE OF OKLAHOMA

1st Session of the 60th Legislature (2025)

SENATE BILL 47

By: Dossett

AS INTRODUCED

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

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

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

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

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

6 1. For each coin-operated music device or coin-operated  
7 amusement device, ~~Seventy-five Dollars (\$75.00)~~ Thirty-seven Dollars  
8 and fifty cents (\$37.50);

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

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

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

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

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

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

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

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

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

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

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