OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
RICK MILLER, DIRECTOR

PHONE (405) 521-3133
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October 1, 2012

Re: LR-12-050

Dear

This is in response to your request regarding the applicability of the coin-operated device fee and decal requirement to a pet tag engraving machine. Set forth are the facts presented along with the response thereto.

FACTS

is writing to ask for a direct ruling to determine if our pet tag engraving machines require a state coin-operated device decal. These machines are not cash or token machines. The buyer purchases the tag from the retailer and takes the tag to our machine to engrave. The only requirement to process the engraving is a number code on the receipt from the retailer.

RESPONSE:

An annual fee and corresponding decal is required for each coin-operated device available to the public which upon assertion of a coin, token, or similar object provides music, amusement/entertainment or dispenses an item of tangible personal property. 68 O.S. §§ 1501 et seq. The described pet tag engraving machine does not constitute a coin-operated device and therefore the referenced fee/decal requirement is not applicable to this device.

This response applies only to the circumstances discussed in your written request of June 11, 2012. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the entity to whom it is issued, assuming that all pertinent facts have been accurately and completely stated, and there has been no change in applicable law.

Sincerely,

OKLAHOMA TAX COMMISSION

Marc Morrison
Tax Policy Analyst