

Sec. 8-77. - License tax on certain coin-operated machines.

Amusement machines licensed pursuant to the general law of the state shall be assessed \$180.00 per year per machine, or such subsequent maximum as the general assembly by statute shall permit payable by every person who maintains such machines for use or permits the use of such machines, on a place or premises occupied by him. This tax shall be in addition to business license tax of \$12.50 per business taxed, as permitted by S.C. Code 1976, § 12-21-2746, or such subsequent maximum amount as the general assembly by statute shall provide.

(Code 1985, § 6-1-25; Ord. No. 97-63, § 2, 10-22-97; Ord. No. 97-64, §§ 1, 2, 12-22-97)

Sec. 8-78. - Coin-operated machines.

Amusement machines operated by any person, firm, or corporation in the city shall be required to purchase the annual business license based on gross receipts as well as a separate permit for each machine located within the city. All coin-operated machines shall at all times display in a conspicuous place on the machine the name, address, and telephone number of the owner and shall not be operated on any street right-of-way. Classes of coin machines are:

(a) Class I Machines. A machine (pool tables, machines for the playing of music or kiddie rides, foosball tables, etc.) licensed pursuant to South Carolina Code §12-21-2720 (A) (3) shall be assessed a permit fee of \$15 per year per machine.

(b) Class II Machines. A machine for the playing of amusements or video games (Pac Man, Donkey Kong, etc.) licensed pursuant to South Carolina Code §12-21-2720 (A) (3) shall be assessed a permit fee of \$15 per year per machine.

(c) Class III Machines. Any playing card machines (Poker, Black Jack, 21, etc.) licensed pursuant to South Carolina Code §12-21-2720 (A) (3) shall be assessed a permit fee of \$150 per year per machine.

New coin-operated permits will be pro-rated as follows:

Class I, II Class III

January 1 - April 30: \$15 \$150

May 1 - August 31: \$10 \$100

September 1 - December 31: \$5 \$50

NOTE: Under Act 125 of 1999, S.C. Code Sec. 12-21-2710 and Sec. 12-21-2720 as construed by the Supreme Court in Joytime Distributors and Amusement Co., Inc. vs. The State of South Carolina, 338 S.C. 634, 528 S.E.2d 647 (1999), video poker machines with a free play feature or cash payout are prohibited in the state effective July 1, 2000.