



# Texas Application for Additional Coin-Operated Machine Tax Permits

**GLENN HEGAR**

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

## General Information

- The owner of any music, skill or pleasure coin-operated machine MUST register the machine with the Comptroller by serial number/ inventory I.D. number, make and type. *Do not include coin-operated cigarette, service or merchandise vending machines and coin-operated amusement machines designed exclusively for children.*
- All License and Registration Certificate holders must also provide the business name and location where each machine is placed.
- Each coin-operated machine must have a serial number, owner's name and telephone number that is clearly visible on the outside of the machine. If a machine is manufactured without a serial number, the machine owner must assign a serial number and stamp or engrave the number on the machine.
- All License and Registration Certificate holders must purchase from the Comptroller an annual \$60 occupation tax permit for each machine on location in Texas.
- An occupation tax permit issued by the Comptroller MUST be affixed to each registered machine when it is placed on location. Permits MUST be securely attached to each registered machine on location and in a manner that can be clearly seen by the public and cannot be placed on top of another permit.
- Any person who intentionally removes a current tax permit from a machine is subject to criminal sanction.
- If you plan to purchase additional coin-operated machines, a valid tax permit must be purchased for each new machine placed on location.
- If you purchase a machine from an out-of-state vendor without paying Texas tax, use tax must be reported. If you paid Texas use tax to a vendor, you are not required to report the tax. That vendor must provide you with a receipt showing, among other things, the amount of use tax collected. You should retain a copy of the receipt showing you paid Texas use tax.
- No occupation tax permits will be issued except for machines exhibited or displayed on location. License and Registration Certificate holders cannot stockpile permits or attach any permits to unregistered machines. See Rule 3.602(d).
- Tax permits expire on Dec. 31 of each calendar year.
- Tax permits must be renewed on or before Nov. 30 of each year.
- Current calendar year tax permits can be transferred with the sale of a machine by completing the *Coin-Operated Machine Tax Permit(s) Ownership Transfer Statement*, (Form AP-212).
- Occupations Code Sec 2153.406 and Rule 3.602 govern the use of occupation tax permits.

**For assistance** - If you have any questions about this application, call us at 1-800-531-5441 ext. 33731.

### Americans with Disabilities Act –

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 1-800-252-5555.

*Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or phone number listed on this form.*

Completed application and payment should be mailed to

Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774-0100

• **Type or print.**

Page 1

**TAXPAYER INFORMATION**

1. I hold one of the following for calendar year \_\_\_\_\_

Registration Certificate                       General Business License

2. Legal name of owner (*Sole owner, partnership, corporation or other name*)                      Taxpayer number

• \_\_\_\_\_ • \_\_\_\_\_

3.  Check here if there has been a change in your mailing address. Enter the correct address.

Mailing address (*Street number and name, P.O. Box or rural route and box no.*)

• \_\_\_\_\_

City                      State                      ZIP code                      County

• \_\_\_\_\_ • \_\_\_\_\_ • \_\_\_\_\_

# Texas Application for Additional Coin-Operated Machine Tax Permits



• Type or print.

**BUSINESS LOCATION**

4. Trade name of business/machine location Business phone (Area code and number)

•

5. Location of business / machine location  
(If business location address is a rural route and box number, provide directions or use 9-1-1 address if possible. P.O. Box is not acceptable)

•

City  State  ZIP code  County

•  •  •  •

---

Legal name (Same as Item 2)  Taxpayer Number

**MACHINE INFORMATION**

6. For each additional machine being placed on location and requiring a permit, list the serial number/inventory I.D. number, machine make and machine type.  
**Note: If the additional machines requiring permits are being placed in different locations, you MUST complete a separate application for each location and list the machines placed in that location.**

Machine Serial Number / Inventory I.D. Number	Machine Make or Manufacturer	Machine Type Code Used (Use letter codes from Item 7)	Exhibited or Displayed on Location	Machine Serial Number / Inventory I.D. Number	Machine Make or Manufacturer	Machine Type Code Used (Use letter codes from Item 7)	Exhibited or Displayed on Location
1.				11.			
2.				12.			
3.				13.			
4.				14.			
5.				15.			
6.				16.			
7.				17.			
8.				18.			
9.				19.			
10.				20.			

If additional space is needed, add supplemental page or a computer printout containing this information may be used.

7. Enter the total number of EACH TYPE of music, skill or pleasure coin-operated machines being placed in this location for which you are purchasing additional tax permits

<b>- A - Music</b>	<b>- B - Pool Tables</b>	<b>- C - Video Games</b>	<b>- D - Other</b>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

8. Total number of additional machines in **this** locations that require tax permits. (Total of Item 7A - D) .....

**OCCUPATION TAX CALC.**

9. Calculate the total amount of occupation tax due for permits.  
*Multiply the number of machines placed on location for the first time in each calendar quarter by the appropriate tax rate for that quarter.*

a. 1st quarter (Jan-March):  machines at \$60.00 each = \$

b. 2nd quarter (April-June):  machines at \$45.00 each = \$

c. 3rd quarter (July-Sept):  machines at \$30.00 each = \$

d. 4th quarter (Oct-Dec):  machines at \$15.00 each = \$

10. Total amount due for tax permits (Total Items 9a-d) ..... \$

*Note: Payment must be made payable to State Comptroller. Do not send cash.*

**STATEMENT**

11. Certification

I am applying for occupation tax permits for the coin-operated machine(s) which are listed in this application. I certify that all information submitted in this application for tax permit(s) is true and correct.

Type or print name and title of sole owner, partner or officer  Driver license number / state  /  Sole owner, partner or officer

**sign here**

*The law provides that a person who knowingly secures or attempts to secure a license by fraud, misrepresentation or subterfuge is guilty of a second degree felony and upon conviction is punishable by confinement for two (2) to twenty (20) years and a fine up to \$10,000. (Occupations Code Sec. 2153.357; Penal Code §12.33)*

Business phone (Area code and number)  Residence phone (Area code and number)

**WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.**