

HB 1692 -- Sales Tax on Coin-Operated Amusement Devices

Sponsor: Cooper (120)

Currently, amusement devices and parts for amusement devices are exempt from state and local sales tax if sales tax is paid on the gross receipts derived from the use of the devices. Beginning September 1, 2006, this bill exempts amounts paid for the temporary use of coin-operated amusement devices from state and local sales tax and removes the exemption for the purchase of the amusement devices and parts for the amusement devices. Coin-operated amusement devices include video games, pinball games, table games, and redemption games.