

## MACHINES WITH MULTIPLE PLAYING STATIONS

### Issue:

Are multiple decals required for mechanical amusement devices with multiple playing stations?

### Conclusion:

Yes. A decal is required for each playing station on a mechanical amusement device.

### Definitions:

Decal means the stamp issued by the Department of Revenue denoting payment of the mechanical amusement device occupation tax.

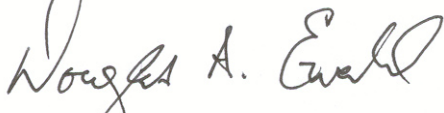
Mechanical amusement device means a machine which, upon insertion of a coin or coin substitute, operates or is used for a game, contest, or amusement of any description. A mechanical amusement device does not include vending machines that dispense tangible personal property, devices located in private homes for private use, pickle card dispensing devices, devices which are mechanically constructed in a manner that would render their operation illegal under the laws of the State of Nebraska, or devices operated on an hourly fee basis.

Playing station means either the mechanical amusement device or the portion of a mechanical amusement device that allows a player to operate the machine independently of, or simultaneously with, another player. The number of playing stations may be different than the number of screens or number of coin slots.

### Analysis:

All operators and distributors that lease or rent mechanical amusement devices to business owners are required to purchase and affix a decal or decals denoting payment of the occupation tax as required under the Mechanical Amusement Device Act (Neb. Rev. Stat. §§ 77-3001 to 77-3011). A decal is required for each mechanical amusement device. If a mechanical amusement device has multiple playing stations, each playing station operates as a separate mechanical amusement device for which the occupation tax must be paid. A decal is required for each playing station even when they are part of the same machine. An operator or distributor is not required to purchase multiple decals for mechanical amusement devices on which multiple players must use the same playing station sequentially.

APPROVED:



Douglas A. Ewald  
Tax Commissioner

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