



# Notice to Mechanical Amusement Device Distributors and Operators

Enclosed is a Nebraska Tax Application and Return for Mechanical Amusement Device Decals, Form 54. This application must be completed and returned with proper payment to obtain the required license and decals to be affixed to each mechanical amusement device (machine) in operation.

Mechanical amusement device means any machine which, upon insertion of a coin, currency, credit card, or substitute into the machine, operates or may be operated or used for a game, contest, or amusement of any description. A mechanical amusement device does not include vending machines for private use, pickle card dispensing devices which are required to be registered with the Department of Revenue pursuant to section 9-345.03, or devices which are mechanically constructed in a manner that would render their operation illegal under the laws of the State of Nebraska.

Gross receipts derived from the operation of mechanical amusement devices are not subject to Nebraska sales tax, provided a decal is properly affixed to each machine. Gross receipts derived from the operation of **non-coin-operated** amusement devices are subject to Nebraska sales tax and must be reported on the appropriate sales tax return.

Operators who place machines into operation without properly affixed decals are in violation of the Nebraska Mechanical Amusement Device Tax Act, and those machines are subject to being sealed and assessed a penalty of **\$75** for each machine in violation. **The decals must be properly affixed and conspicuously displayed on each machine prior to the machine being placed into operation. The backing on each decal must be removed to permanently affix the decal to the machine. If decals are taped or placed over prior years' decals, they are NOT properly or permanently affixed.**

The license year for licenses issued to distributors and operators of mechanical amusement devices is January 1 through December 31. All registration decals expire at midnight on December 31 regardless of when the decals are applied for and issued.

**Renewal applications** are sent to all active licensees in October of each year. A properly completed renewal application should be returned to the Department with the applicable fees **as soon as possible** to ensure that you receive your license and decals prior to December 31. Devices without a current properly affixed decal must be removed from operation until the new decal is obtained and affixed to the device. During the license year, **additional** mechanical amusement device decals may be obtained from any of the Department of Revenue Taxpayer Assistance offices listed below.

If you have any questions regarding the completion of the Form 54 or need another application, please contact the Nebraska Department of Revenue's Charitable Gaming Division at (402) 471-5937 or call toll free at (877) 564-1315. The Form 54 is also available on the Department's Web site: [www.revenue.ne.gov/gaming](http://www.revenue.ne.gov/gaming).

**Mail the application and appropriate fee to the**  
Nebraska Department of Revenue  
P.O. Box 94855  
Lincoln, NE 68509-4855

### SCOTTSBLUFF

Panhandle State Office Complex  
4500 Avenue I, Box 1500  
Scottsbluff, Nebraska 69363-1500  
**Telephone (308) 632-1200**

### NORTH PLATTE

Craft State Office Building  
200 South Silber Street  
North Platte, Nebraska 69101-4200  
**Telephone (308) 535-8250**

### OMAHA

Nebraska State Office Building  
1313 Farnam-on-the-Mall  
Omaha, Nebraska 68102-1871  
**Telephone (402) 595-2065**

### GRAND ISLAND

TierOne Bank Building, Suite 460  
1811 West Second Street  
Grand Island, Nebraska 68803-5469  
**Telephone (308) 385-6067**

### NORFOLK

304 North 5th Street, Suite "D"  
Norfolk, Nebraska 68701-4091  
**Telephone (402) 370-3333**

### LINCOLN

Nebraska State Office Building  
301 Centennial Mall South  
Lincoln, Nebraska 68509-4818  
**Telephone (402) 471-5729**

