

## **Notice to Mechanical Amusement Device Distributors and Operators**

November 2010

Enclosed is a Nebraska Tax Application and Return for Mechanical Amusement Device Decals, Form 54. This completed application must be returned to the Department of Revenue (Department) with the applicable fees as soon as possible to ensure your receipt of your 2011 license and occupation tax decals prior to December 31. Every device in operation as of January 1, 2011, without a 2011 decal must be removed from operation until a new decal is obtained and affixed to the device.

A mechanical amusement device is 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. Mechanical amusement devices do not include vending machines which dispense tangible personal property, devices located in private homes for private use, pickle card dispensing devices which are required to be registered with the Department pursuant to Neb. Rev. Stat. 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.

An operator who places a mechanical amusement device into operation in 2011 without affixing the current occupation tax decal(s) is in violation of the Nebraska Mechanical Amusement Device Tax Act. Each device is subject to being sealed by the Department and a penalty of \$75 may be assessed against the operator for each device that is in violation. A decal must be properly affixed and conspicuously displayed on each device. The backing on each decal must be removed to permanently affix the decal to the device. Decals that are taped or placed over prior years' decals are not properly or permanently affixed

### **Mechanical Amusement Devices With Multiple Playing Stations**

The following is the Department's position regarding the requirements for affixing multiple decals to devices with multiple playing stations. (See [Revenue Ruling 54-08-1](http://www.revenue.ne.gov/gaming) on the Department's website: [www.revenue.ne.gov/gaming](http://www.revenue.ne.gov/gaming).) A decal is required for each playing station even when the playing stations are part of the same machine. The following examples should assist you in determining the proper number of decals for devices with multiple playing stations.

1. Device has two playing stations (guns, steering wheels, or dance pads) and can be played by more than one player simultaneously. This device requires two decals.
2. Device has three playing stations and can be played by one, two, or three players simultaneously. This device requires three decals.

3. Device has one screen and one player station. Multiple players can play but each player takes a turn independent of the other players. This device requires one decal. These devices include those known as Golden T Golf and pool tables.
4. Devices such as table tennis, air hockey, shuffle board, or foosball require only one decal.
5. Merchandise dispensers that incorporate a game of skill to increase your prize require a decal.
6. Merchandise games that dispense a product and have no player interactions other than activating the game with a coin, currency, or token do not require a decal.

During the license year, additional mechanical amusement device decals can be obtained from any of the Department's Taxpayer Assistance offices listed below or the Charitable Gaming Division.

If you have any questions regarding the completion of the Form 54 or need another application, please contact the Charitable Gaming Division at (402) 471-5949 or call toll free at (877) 564-1315. [Form 54](http://www.revenue.ne.gov/gaming) is also available on the Department's website: [www.revenue.ne.gov/gaming](http://www.revenue.ne.gov/gaming).

**LINCOLN**

Charitable Gaming Division  
1800 O Street, Suite 101  
Lincoln, Nebraska 68509  
Telephone (402) 471-5937

**\*NORFOLK**

304 North 5<sup>th</sup> Street, Suite "D"  
Norfolk, Nebraska 68701  
Telephone (402) 370-3333

**OMAHA**

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

**\*NORTH PLATTE**

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

**\*SCOTTSBLUFF**

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

**\*TAXPAYER ASSISTANCE OFFICES IN NORFOLK, NORTH PLATTE, AND SCOTTSBLUFF ARE ONLY OPEN FOR WALK-IN ASSISTANCE FROM 8:00 A.M. UNTIL NOON, MONDAY THROUGH FRIDAY.**

Mail the application and appropriate fees to the  
Nebraska Department of Revenue  
Charitable Gaming Division  
P.O. Box 94855  
Lincoln, NE 68509-4855