

**Illinois Department of Revenue
Regulations**

Title 86 Part 460 Section 460.101 NATURE AND SCOPE OF THE TAX
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Section 460.101 Nature and Scope of the Tax

- a) The Coin-Operated Amusement Device and Redemption Machine Tax Act (the Act) imposes an annual privilege tax on the privilege of operating, in this State:
 - 1) every coin-in-the-slot-operated amusement device in this State, including a device operated or operable by insertion of coins, tokens, chips or similar objects, or operated by the use of a debit or prepaid card or mobile device, that returns to the player no money or property or right to receive money or property; and
 - 2) every redemption machine, as defined in Section 460.105.
- b) The amount of the tax is \$30 for each device or machine for which a privilege tax decal is issued for a period beginning on or after August 1 of any year through July 31 of the following year. *All privilege tax decals issued by the Department shall expire on July 31 following issuance* [35 ILCS 510/3(l)]. Privilege tax decals are issued in one-year increments only.
- c) The tax payable with respect to any amusement device or redemption machine must be remitted to the Department of Revenue with a form containing information regarding that device or machine. The remittance should be made payable to the Department of Revenue.
- d) *If an amount of tax, penalty or interest has been paid in error to the Department, a taxpayer may file a claim for credit or refund with the Department in accordance with the provisions of Section 2 of the Act* [35 ILCS 510/2(b)].

(Source: Amended at 41 Ill. Reg. 3495, effective March 10, 2017)