

ARTICLE 64:10
AMUSEMENT DEVICES

Chapter

64:10:01 General provisions, Repealed.

64:10:02 Record keeping requirements.

CHAPTER 64:10:01
GENERAL PROVISIONS

(Repealed)

Section

~~64:10:01:01 — Definitions.~~

~~64:10:01:02 — Displaying decal.~~

64:10:01:01. Definitions. ~~Terms used in this article mean:~~

~~— (1) "Department," the South Dakota Department of Revenue and Regulation;~~

~~— (2) "Secretary," the secretary of the South Dakota Department of Revenue and Regulation;~~

~~— (3) "Amusement device" or "amusement machine," any coin-operated electronic, electromechanical, or mechanical device or machine offered to the public for amusement or entertainment~~ Repealed.

Source: 12 SDR 111, effective January 12, 1986; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995; 30 SDR 58, effective November 5, 2003.

General Authority: ~~SDCL 10-58-13.~~

Law Implemented: ~~SDCL 10-1-1, 10-58-1, 10-58-2.~~

64:10:01:02. Displaying decal. ~~A registration decal is properly displayed by affixing it, using adhesive supplied on the decal, in a prominent and highly visible location on the registered amusement device so that the decal may be readily inspected by law enforcement officers and agents of the department~~ Repealed.

Source: 12 SDR 111, effective January 12, 1986; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995.

General Authority: ~~SDCL 10-58-6, 10-58-13.~~

Law Implemented: ~~SDCL 10-58-6.~~

CHAPTER 64:10:02

RECORD KEEPING REQUIREMENTS

Section

64:10:02:01 Record keeping requirements for ~~coin-operated~~ mechanical or electronic amusement devices.

64:10:02:01. Record keeping requirements for ~~coin-operated~~ mechanical or electronic amusement devices. Distributors and owners or operators of ~~coin-operated~~ mechanical or electronic amusement devices, ~~which include pinball machines, games of chance, and video arcade games as defined in SDCL 10-58-1.1,~~ shall keep, at each licensed place of business, complete and accurate records for that place of business. The records ~~required~~ kept by distributors and owners or operators of mechanical or electronic amusement devices must include invoices of ~~coin-operated~~ mechanical or electronic amusement devices held, purchased, leased, manufactured, brought in or caused to be brought in from outside of South Dakota, or shipped or transported to

operators in South Dakota, and of all sales of ~~coin-operated~~ mechanical or electronic amusement devices made.

~~Records~~ Distributors and owners of mechanical or electronic amusement devices shall maintain records of names, addresses, and sales tax license numbers of operators to whom ~~coin-operated~~ mechanical or electronic amusement devices are sold or leased ~~shall be maintained~~.

Operators with access to or control of ~~coin-operated~~ mechanical or electronic amusement devices shall maintain records for each game including gross receipts, credits or refunds, and profits, as well as the meter readings of each ~~coin-operated~~ mechanical or electronic amusement device based on a ~~coins-in,~~ nonresettable internal meter.

Source: 15 SDR 58, effective October 19, 1988; 21 SDR 219, effective July 1, 1995.

General Authority: SDCL ~~10-58-4~~, 10-58-13.

Law Implemented: SDCL ~~10-45-45, 10-46-43, 10-58-9~~ 10-58-4.