

Chapter 320

Privilege Taxes

320.010	Privilege tax imposed on coin-operated music and amusement devices	320 070	Display of property without payment of tax; liability of person in possession of premises
320 020	Tax as addition to other taxes on same property	320 080	Procedure on failure to pay tax
320.030	Exemptions	320 090	Civil action to recover unpaid tax
320.040	Designation of tax year; computation on basis of quarter years	320.100	Disposal of tax receipts
320.050	When tax payable; separate tax on each device; designation of premises	320.110	Rules and regulations
320 060	Issuance of tax receipt; receipt to be affixed to property or posted	320.120	Employment of agents
		320.130	Law enforcement officers to enforce chapter and assist commission
		320.140	Tax does not legalize ownership, display or operation in violation of law
		320 990	Penalties

CROSS REFERENCES

Butterfat poundage fee, 583 380	Uniformity of taxation, Const. Art I, § 32, Const. Art. IX, § 1
Butterfat, taxing of, 582 210	Wheat, taxing of, 578 210
Filberts, taxing of, 580 310	320.050
Fire insurance premiums, taxing of, 476 055	Determining date of receipt of payments and reports, 291 578
Fish packers and handlers privilege tax, 513 050	320.100
Forest products, privilege tax on harvesting, 321 015	Expenditures without allotment prohibited in certain cases, 291 238
Liquor manufacturing and importing privilege tax, Ch 473	320.110
Motor transportation carriers, taxing of, 767 325 to 767 340	Rules and regulations, making and filing, Ch 183
Potatoes, taxing of, 579 210	
Streets, privilege tax for use of without franchise, 221 450	

320.010 Privilege tax imposed on coin-operated music and amusement devices. (1) There hereby is imposed on every coin-in-the-slot-operated music and amusement device of every description or designation, a privilege tax

(2) The amount of the privilege tax shall be as follows:

(a) On every coin-in-the-slot-operated mechanical game or device designed to be played for amusement, other than music only, an annual tax of \$50 for each coin-receiving slot.

(b) On every coin-in-the-slot-operated radio, and mechanical device which is designed to provide music only and to perform no other function, an annual tax of \$10 each; except that if more than one coin-receiving slot is installed in any public or private place of amusement or business, to produce music from the same source the tax hereby is increased in the amount of \$1 for each such additional slot

(c) On every coin-in-the-slot-operated mechanical device which is designed to be played for amusement and which may be completely operated by the insertion of one penny only and not otherwise, an annual tax of \$1.

(d) On every coin-in-the-slot-operated mechanical device which is designed to be played for amusement and which may be completely operated by the insertion of two pennies only and not otherwise, an annual tax of \$10.

(e) On every coin-in-the-slot-operated mechanical device which is designed to be played for amusement and which in its operation shoots or propels an electric light ray or impulse from a gun held and operated by the player of the device, to a target which contains a receiving photoelectric cell, an annual tax of \$25.

(f) On every coin-in-the-slot-operated mechanical device which is designed to be played for amusement and which in its operation delivers to the player thereof one or more balls which, in order to operate the device, must be rolled from the hand of the player only, and not impelled by a mechanical device, into a cup or receptacle on the device, an annual tax of \$25

320.020 Tax as addition to other taxes on same property. The tax imposed by ORS 320.010 is in addition to all other taxes or fees imposed upon the same property by any

municipality of this state or by the United States Government

320.030 Exemptions. This chapter does not apply to coin-in-the-slot-operated devices maintained by any public utility for furnishing service of the public utility, nor to any device which is designed and used strictly as a vendor of merchandise or service and without the elements of chance or prize involved.

320.040 Designation of tax year; computation on basis of quarter years. The tax year, for the purposes of this chapter, begins on July 1 and ends on June 30. The tax payable shall be computed on the basis of quarter years, and shall be paid for the quarter in which it becomes payable plus the remaining quarters in the tax year.

320.050 When tax payable; separate tax on each device; designation of premises. The tax imposed by this chapter shall be paid to the State Tax Commission by the owner of the property subject to the tax, before the property is displayed or operated in this state. A separate and individual tax shall be paid on each device or game described in ORS 320.010. The taxpayer shall, at the time the tax is paid, designate and identify to the commission the premises where the device or game is to be displayed or operated

320.060 Issuance of tax receipt; receipt to be affixed to property or posted. (1) Upon payment of the tax imposed by this chapter, the State Tax Commission shall issue to each taxpayer a receipt therefor

(2) No person shall display in any public or private place of amusement or business in this state any property subject to the tax imposed by this chapter unless there is affixed to the property subject to the tax or posted in a conspicuous place in the room in which such property is displayed, the receipt of the State Tax Commission for the payment of the tax. Absence of the duly issued tax receipt is prima facie evidence that the tax has not been paid.

(3) No person shall alter or change any State Tax Commission receipt issued pursuant to this section in an attempt to avoid payment of any tax imposed by this chapter.

(4) No person shall avoid or attempt to avoid the payment of any tax due under this chapter by affixing anything similar in design, size or color to a State Tax Commission receipt issued pursuant to this section to any device described in ORS 320.010

320.070 Display of property without payment of tax; liability of person in possession of premises. (1) If any property subject to tax under this chapter is displayed or permitted to be displayed without the tax therefor first being paid and receipt issued as provided in this chapter, the person in possession of the premises where the device is so displayed is liable jointly and severally for the tax and penalty with the owner of the device

(2) On every device found to have been displayed without the tax imposed by this chapter having first been paid, the tax otherwise payable shall be increased by 20 percent as a penalty.

320.080 Procedure on failure to pay tax. If any tax imposed by this chapter is not paid as required by this chapter, the State Tax Commission shall issue a warrant under its hand and official seal directed to the sheriff of any county of the state commanding him to levy upon and sell the real and personal property of the person or persons named in the warrant and liable for the tax found within his county, for the payment of the amount thereof with the added penalty and the cost of executing the warrant, and to return the warrant to the commission and pay to it the money collected by virtue thereof by a time to be therein specified not more than 30 days from the date of the warrant. The sheriff shall, within five days after the receipt of the warrant, file with the clerk of the county a copy thereof. Thereupon the clerk shall enter in the judgment docket in the column for judgment debtors, the names of the persons mentioned in the warrant, and in appropriate columns the amount of the tax and penalty for which the warrant is issued and the date when such copy is filed. Thereupon the amount of the warrant so docketed shall become a lien upon the title to any interest in real property or personal property of the persons against whom it is issued in the same manner as a judgment duly docketed in the office of the clerk. The sheriff shall thereupon proceed upon the same in all respects, with like effect and in the manner prescribed by law in respect to execution issued against property upon judgment of a court of record, and he is entitled to the same fees for his services in executing the warrant to be collected in the same manner. If a warrant is returned not satisfied in full, the commission shall have the same remedies to enforce the claim for taxes as if

the people of the state had recovered judgment for the amount of the tax.

320.090 Civil action to recover unpaid tax. The State Tax Commission may recover any tax payable under this chapter by civil action.

320.100 Disposal of tax receipts. (1) After deduction of all expenses incurred in administering this chapter, all money received under this chapter as taxes or penalties shall be paid by the State Tax Commission to the State Treasurer quarterly and shall be by the State Treasurer allocated for the payment of old age assistance in the following manner

(a) Sixty percent thereof shall be credited to the Public Assistance Fund of the State of Oregon and hereby is appropriated for old age assistance

(b) Forty percent thereof shall be remitted to the county treasurers of the several counties of the state in the proportion which the amount expended by each county for old age assistance during the preceding fiscal year bears to the total amount expended by the counties of the state for such purpose during such preceding year

(2) All revenues received under this section by the treasurers of the several counties shall be placed in a special fund to be expended by the county courts or the board of county commissioners of the several counties for old age assistance

320.110 Rules and regulations. The State Tax Commission may promulgate the rules and regulations necessary for the administration and enforcement of this chapter

320.120 Employment of agents. The State Tax Commission may employ the agents necessary for the administration and enforcement of this chapter. Agents of the commission charged with the enforcement of this chapter have all the power and authority of police officers in the performance of such duties.

320.130 Law enforcement officers to enforce chapter and assist commission. The state police, sheriffs, constables, police and other law enforcement officers within the State of Oregon shall enforce all provisions of this chapter and shall assist the State Tax Commission.

320.140 Tax does not legalize ownership, display or operation in violation of law. Nothing in this chapter shall be construed as licensing, authorizing or legalizing the ownership, possession, display or operation, in violation of any law of this state, of any of the property taxed under this chapter

320.990 Penalties. (1) Violation of any provision of this chapter by any person, is punishable, upon conviction, by a fine of not less than \$50 nor more than \$500, or by imprisonment in the county jail for not less

than 30 days nor more than six months, or by both. Justice courts and district courts have concurrent jurisdiction with the circuit courts of any prosecution provided for in this subsection.

(2) Violation of subsection (3) of ORS 320.060 is forgery and is punishable as such.

(3) Violation of subsection (4) of ORS 320.060 is punishable, upon conviction, by a fine of not less than \$100 nor more than \$1,000 and imprisonment in the county jail for not more than one year.

