

FAQs – 2023 Amusement Devices & Simulated Slots Registration Tax & License

What are the Changes to Amusement Device Registration Tax and License?

Beginning 2023, all Amusement Device (AD) applicants regardless of Business Owner or Vendor status are required to remit Registration Tax and License Registration fees. This means that all AD applicants are required to remit a \$200 registration tax, \$50 per unit (device) fee, and \$180 device license fee.

Why Changes to the Amusement Device Fees?

In accordance to Baltimore City Code Article 15 Subtitle 2-15 under Part 3 of Article 15, there is no distinction between the registration tax, per unit fee, and device license for Business Owners or Vendors. Upon internal review in 2022, the oversight was discovered. Therefore, by Baltimore City Code, Miscellaneous Tax and Licensing Unit has to enforce these fees accordingly. Applicants can visit City's Legislative Reference at <https://legislativereference.baltimorecity.gov/city-codes> to review the Code in its entirety.

Are there any other changes to Amusement Devices or Simulated Slot Machines registration process?

Since all Business Licenses have been transferred to a new billing database, both the Amusement Device and Simulated Slot Machines Applications have been revised accordingly. In addition to the revised applications, all Amusement Device and Simulated Slot Machines applicants shall complete the Amusement Device/Simulated Slot Machine Registration Form. This new form used to be included in the former application. While it served its purpose at the time, it was determined that the Application of the Registration Tax and License Fees needed to be a separate form for the actual listings of all Amusement Devices and Simulated Slot Machines. Both a completed Amusement Device Registration Tax & License Application and Amusement Device/Simulated Slot Machine Registration Form must be submitted together for 2023 and future registrations.

What is the purpose of this new Amusement Device/Simulated Slot Machine Registration Form?

As stated, the new Amusement Device/Simulated Slot Machine Registration Form is used to list all Amusement Devices and/or Simulated Slot Machines that the applicant shall register for a 2023 Amusement Device or Simulated Slot Machine License. Additionally, this form shall be used for any future changes to the original listing of Amusement Devices or Simulated Slot Machines throughout the year, if needed. Such changes can be addition of a new or removal of an existing device during the 2nd Quarter (April-June) at a particular location, transfer of a device from one location to another, or replacement/exchange of an inoperable device, etc. This process provides clarity to both the applicant and staff when such changes occur and during internal reviews.

Is there anything else that I should be aware of?

YES. As of October 1, 2022, the State of Maryland no longer licenses Coin-Operated Devices; however, the State does require that certain licensed devices that “award prizes with monetary value...including tokens, tickets, or chips that can be redeemed for items that have monetary value” in the City of Baltimore shall be registered with the State of Maryland each year and remit taxes to the Comptroller's Office. For more information about this process and if your device(s) needs to be registered with the State of Maryland, visit: <https://www.mdgaming.com/ancillary-responsibilities/skills-based-amusement-devices/> or email md.sbad@maryland.gov

What are considered Coin-Operated Devices?

The State of Maryland identifies all Amusement Devices and Simulated Slot Machines as Coin-Operated Devices. Per Baltimore City Code, Amusement Devices include Riding Devices, Claw Machines, Pool Tables, etc. A complete list of Amusement Devices can be found in Baltimore City Code Article 15 Subtitle 2-11 (b2) (<https://legislative.reference.baltimorecity.gov/city-codes>). Simulated Slot Machines are also considered Coin-Operated Devices (Baltimore City Code Article 15 Subtitle 2-12f (<https://legislative.reference.baltimorecity.gov/city-codes>)).

Are Coin-Operated Devices that Accept Credit or Debit Cards excluded?

Per the State of Maryland Gaming Commission, Amusement Devices and Simulated Slot Machines that accepts Cash, Credit Card, and/or Debit Card are Coin-Operated Devices. Therefore, such devices are required to be licensed per City of Baltimore Codes and registered with the State of Maryland.

Is there any other consideration I am required to address prior to registration?

Because the State of Maryland requires all businesses conducting business in Maryland to have a SDAT number, we can no longer accept a "T" (Trade Name) or non-SDAT number as your SDAT number for customer's business. All customers will have to register with the State of Maryland Assessment and Taxation Office for an authorized SDAT number for a business entity. In addition, the customer's SDAT number shall be in GOOD STANDING. To see if your business is registered or to get registration information, go to <https://egov.maryland.gov/BusinessExpress/EntitySearch>

Who do I contact if I have any additional questions or concerns?

The City of Baltimore's Department of Revenue Collections' Miscellaneous Tax & Licensing Unit at (410) 361-9690 or email COBBusinessLicense@baltimorecity.gov