



DEPARTMENT OF FINANCE - BUREAU OF REVENUE COLLECTIONS
 Simulated Slot Machine Registration Tax & License Application
 Miscellaneous Tax and Licensing Unit
 200 Holliday Street – Room 3
 Baltimore, Maryland 21202

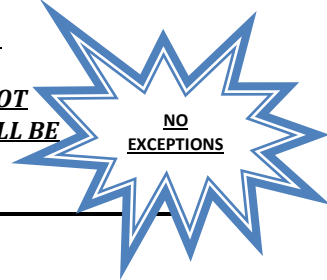
CITY OF BALTIMORE

(410) 361-9690/COBBusinessLicense@baltimorecity.gov

SIMULATED SLOT MACHINE REGISTRATION TAX & LICENSE APPLICATION

20 _____

*****IT IS IMPERATIVE THAT ALL DOCUMENTATION IS SUBMITTED ALONG WITH THIS APPLICATION. ANY MISSING DOCUMENTATION WILL BE CONSIDERED INCOMPLETE, WHICH COULD RESULT IN YOUR LICENSE BEING DELAYED OR DENIED. IF THE REQUIRED DOCUMENTS INCL. SIMULATED SLOT MACHINE TAXES & FEES ARE NOT SUBMITTED IN A TIMELY MANNER, PENALTY AND INTEREST WILL BE ASSESSED*****



Dear Simulated Slot Machine Applicant:

Your current Simulated Slot Machine Registration Tax & License expires on
 _____.

To apply or renew your Simulated Slot Machine Registration Tax & License, please complete the Simulated Slot Machine Registration Tax & License Application in its entirety.

No person may permit any amusement device (incl. simulated slot machine) on his, her, or its premises to be used by the public unless the person first obtains from the Director a license for that device. For a simulated slot machine, if the device has been registered by the owner under § 2-13 of this subtitle, the device is exempt from the license fee provided for in § 2-15(a) of this subtitle (**Baltimore City Code Article 15, Subtitle 2-12(a)**).

No person may own, control, or possess more than 5 simulated slot machines unless that person first obtains from the Director a master’s license. The annual fee for a simulated slot machine master’s license is \$5,000 license (**Baltimore City Code Article 15, Subtitle 2-12(b), 2-15(a(2))**).

“Simulated slot machine” means any amusement device equipped with a knock-off device that enables an owner or custodian of the device to remove free plays or other game credits accumulated by a winning player (**Baltimore City Code Article 2 Subtitle 11(f)**)

The application for a license must be in the form that the Director requires. In addition to any other information that the Director requires, the application must include: (i) the name, address, and telephone number of the applicant; (ii) a description of the device or devices; (iii) the location of the device or devices; and (iv) the name, address, and telephone number of the owner of the device or devices (**Baltimore City Code Article 2, Subtitle 12(c)**).

A device may be transferred to another licensee or to another location on:(1) approval from the Director; and (2) payment of the required transfer fee (**Baltimore City Code Article 2, Subtitle 12d**).

The owner of any simulated slot machine that is located in the City must register that device with the Director (of Finance). The owner/applicant shall complete the **Amusement Devices/Simulated Slot Machine Registration Form** to register or modified any new or

registered Simulated Slot machine. Applicants can refer to **Baltimore City Code Article 2, Subtitle 13b-c** for full explanation of device registration requirements.

For simulated slot machines, the annual registration tax is as follows: (i) for each of the first 5 devices – \$2,250 per device;(ii) for each additional device up to the 20th – \$1,750 per device; and(iii) for each device in addition to 20 – \$1,250 per device. Also, the annual fee or tax for less than a full initial year is prorated quarterly (**Baltimore City Code Article 2, Subtitles 15b(1), 15a(2), and 15c**).

Quarterly payments for simulated slot machines fees and taxes required to be paid for simulated slot machines may be made in equal quarterly installments if: (i) an additional service charge is paid with each quarterly payment; (ii) all payments required by this Part for the previous year have been made; and (iii) by January 1 of each year in which quarterly payments are to be made, the person responsible for the payments: (A) makes a written election, in the form required by the Director, to make quarterly payments; and (B) submits to the Director the full amount of that year's 1st quarterly installment plus the applicable service charge (**Baltimore City Code Article 2, Subtitle 15e (1)**)

Quarterly installments of the license fee and registration tax for a simulated slot machine need not be paid for: (A) as to the license fee, any quarter that follows surrender to the Director of the device's license, together with evidence satisfactory to the Director that the device has been taken out of service for the rest of the license year; and (B) as to the registration tax, any quarter that follows surrender to the Director of the device's registration, together with evidence satisfactory to the Director that the device has been removed from the City for the rest of the license year (**Baltimore City Code Article 2, Subtitle 15e (2i)**)

If the applicant opts for quarterly payment installments, it will include quarterly installments of the \$48 service fee assessment. These scheduled quarterly installments are due annually no later than January 1st (installment#1), April 1st (installment#2), July 1st (installment#3), and October 1st (installment #4) (**Baltimore City Code Article 2, Subtitle 15e (3)**)

If a master licensee (applicant) surrenders the license and registration for 1 or more devices...and is left with 5 or fewer devices being owned, controlled, or possessed by the licensee, the licensee may surrender the master license to the Director and need not pay any quarterly installment for any quarter that follows the surrender (**Baltimore City Code Article 2, Subtitle 15e (2ii)**)

The license for each amusement device must be: (1) securely affixed to the device; or (2) prominently displayed on the premises (**Baltimore City Code Article 2, Subtitle 16**)

If an amusement device is operated without a license or registration required by this subtitle, the Director shall issue a written order to the proprietor or other person in charge of the premises to: (1) immediately render the device inoperable; and (2) within 5 working days of the order: (i) obtain the required license or registration; or (ii) remove the device from the premises (**Baltimore City Code Article 2, Subtitle 18a**)

Additionally, your business must be registered and in **Good Standing** with the State of Maryland Assessment and Taxation (SDAT) Office for all Personal Property related tax assessment(s). **Please note that SDAT requires all business entities conducting business in the State of Maryland to be registered. Therefore, Department of Finance will no longer accept SDAT numbers starting with "T" (Trade Name) as acceptable SDAT# for any license(s).**

All business owners are required to provide a SDAT# associated with their business entity type, i.e., "L" for Sole Proprietorship, etc. For more information, please visit <https://egov.maryland.gov/BusinessExpress/EntitySearch>

Per Department of Finance's policy, all licenses shall be publicly displayed and visible at the time of inspection by Baltimore City License Inspectors. Failure to have the licenses posted at the actual Simulated Slot Machine on-site may result in a violation against the business owner(s).

A penalty of 10% and interest at the rate of 1% per month or fraction thereof shall be due on all licenses not obtained or renewed if application is not postmarked by licensee's expiration date.

All checks must be payable to: Director of Finance and mailed to the address below, along with the completed application and required supplemental documents. ***Be sure to reference the account number on the check (or money order) and/or account invoice remittance:***

**City of Baltimore
Bureau of Revenue Collections
200 Holliday Street, Room 3
Baltimore, MD 21202**

ATTN: Simulated Slot Machine Registration Tax & License Application

We are not responsible for any lateness or incomplete renewal requests.

For additional information or questions, please call our Miscellaneous Tax/License Unit at (410) 361-9690.

Sincerely,
Miscellaneous Tax/License Unit
Enclosure



Department of Finance –Bureau of Revenue Collections
 Simulated Slot Machine Registration Tax & License Application
 Miscellaneous Tax and Licensing Unit
 200 Holliday Street – Room 3
 Baltimore, Maryland 21202
 (410) 361-9690/COBBusinessLicense@baltimorecity.gov

CITY OF BALTIMORE

Instructions: Print (or type) legibly in all fields/sections as indicated. Fields/Sections marked with a red asterisk (*) is required; therefore, they must be completed by applicant.

SIMULATED SLOT MACHINE REGISTRATION TAX & LICENSE FOR*: 20__

PLEASE CHECK ONE BOX ONLY*: NEW APPLICATION RENEWAL APPLICATION INFORMATION CHANGE

APPLICANT'S SIMULATED SLOT MACHINE ACCOUNT NUMBER*: _____

ADDRESS OF BUSINESS LOCATION*: _____

BUSINESS LOCATION IS*: IN BALTIMORE CITY OUTSIDE OF BALTIMORE CITY

SIMULATED SLOT MACHINE REGISTRATION FEES

1. ENTER THE TOTAL NUMBER OF EACH REGISTERED SIMULATED SLOT MACHINE TYPE IN THE BLANK BELOW*:

FEES TYPES (PER MACHINE)	COST PER MACHINE	NO. OF MACHINES	TOTAL AMOUNT DUE
SIMULATED SLOT MACHINE ANNUAL REGISTRATION TAX (1-5 MACHINES)	\$2,250	_____	\$
SIMULATED SLOT MACHINES ANNUAL REGISTRATION TAX (6-20 MACHINES)	\$1,750	_____	\$
SIMULATED SLOT MACHINES ANNUAL REGISTRATION TAX (21+)	\$1,250	_____	\$
MASTER LICENSE (ONE-TIME FLAT FEE FOR 6 OR MORE REGISTERED MACHINES) ^A	\$5,000	_____	\$
TOTAL NUMBER OF REGISTERED MACHINES & ANNUAL REGISTRATION TAX FEES		_____	\$

^AApplicant shall include the Master License Fee in the total amount due if the number of registered machines exceeds 5 simulated slot machines

2. SELECT PAYMENT OPTION (MUST CHOOSE ONE)*:

ANNUAL PAYMENT (PAID IN FULL AT THE TIME OF REGISTRATION/NO SERVICE FEE)

QUARTERLY PAYMENT INSTALLMENTS (\$48 ANNUAL SERVICE FEE @ \$12 PER INSTALLMENT)

3. CALCULATION OF TOTAL SIMULATED SLOT MACHINE REGISTRATION TAX & LICENSE FEES DUE*:

IF ANNUAL PAYMENT OPTION SELECTED, ENTER & PAY THE TOTAL AMOUNT DUE FROM #1*		\$
IF THE QUARTERLY PAYMENT INSTALLMENT OPTION SELECTED, CALCULATE THE FOLLOWING TO DETERMINE APPLICANT'S QUARTERLY INSTALLMENT AMOUNT:		
A*	TOTAL AMOUNT DUE FROM #1*	\$
B*	ANNUAL SERVICE FEE ^A .	\$48.00
C*	ADD LINES "A"+"B"	\$
	DIVIDE LINE "C" BY 4. THIS IS APPLICANT'S QUARTERLY PAYMENT INSTALLMENT DUE*. ENTER AMOUNT TO BE PAID HERE	\$

SIMULATED SLOT MACHINE APPLICANT'S REGISTRATION & OTHER INFORMATION

Please note that State of Maryland Assessment and Taxation requires all business entities conducting business in the State of Maryland to be registered. Therefore, we will no longer accept SDAT numbers starting with "T" (Trade Name) as acceptable SDAT# for all licenses. Applicants are required to provide a SDAT# associated with their business entity type, i.e., "L" for Sole Proprietorship, etc. For more information, visit <https://egov.maryland.gov/BusinessExpress/EntitySearch>

Applicant's Name*: _____

The Applicant is*: Business Owner (of Baltimore City Location) Agent/Operator of Business Owner

Simulated Slot Machine Vendor Agent/Operator of Simulated Slot Machine Vendor

Registered Business Entity/Name (as Registered w. SDAT) *: _____

MD SDAT ID# (<https://egov.maryland.gov/BusinessExpress/EntitySearch>): _____

DBA (Doing Business As) Name*: _____

Business Mailing Address, City, State, Zip*: _____

Business Owner(s) Name*: _____

Business Owner's Email Address*: _____

Alternative Email Address: _____

Business Owner's Contact Phone*: _____ Alternate Contact Phone: _____

BUSINESS OWNER'S ESTABLISHMENT INFORMATION

IF APPLICANT IS THE BUSINESS OWNER OF BALTIMORE CITY LOCATION (OR AGENT/OPERATOR REPRESENTATIVE OF BUSINESS OWNER):

A. CONFIRM DAYS & HOURS OF OPERATIONS (check all that apply)*:

MONDAY HOURS: _____ TUESDAY HOURS: _____ WEDNESDAY HOURS: _____
 THURSDAY HOURS: _____ FRIDAY HOURS: _____ SATURDAY HOURS: _____
 SUNDAY HOURS: _____

B. THE LOCATION OPERATES*: YEAR-ROUND SEASONAL

C. AT THE LOCATION, FOOD IS SERVED*: PRE-PACKAGED PREPARED VENDING MACHINE OTHER: _____

D. ENVIRONMENTAL HEALTH PERMIT NUMBER*: _____ EXP. DATE*: _____

E. TRADER'S LICENSE NUMBER*: _____ EXP. DATE*: _____

F. ANNUAL FIRE PREVENTION PERMIT NUMBER*: _____ EXP. DATE*: _____

The Director of Finance/Department of Finance requires additional documentation for all Simulated Slot Machine Registration Tax & Licenses. Therefore, I, the Business Owner, Simulated Slot Machine Vendor, (or its Agent/Operator representative of Business Owner or Vendor) certifies that I have enclosed the following for registration & license approval (check all applicable boxes) *:

- Completed Simulated Slot Machine Registration Tax & License Application*
 Completed Amusement Devices/Simulated Slot Machines Registration Form*
 Copy of Environmental Health Permit, if applicable* Copy of Trader's License, if applicable*
 Copy of Annual Fire Prevention Permit, if applicable*

I, the Business Owner, the Simulated Slot Machine Vendor, or Agent/Operator Representative, certifies that the information provided is accurate to the best of my knowledge. I assume responsibility in remitting the City of Baltimore's Simulated Slot Machine Registration Tax & License Application, its associated documentation(s), and payment of all registration taxes and licensing fees.

Signature*: _____ Date*: _____

DO NOT WRITE BELOW THIS LINE—FOR BUREAU OF REVENUE COLLECTIONS/MISC TAXES & LICENSING OFFICE USE ONLY

Date Received & Initials:	Date Approved & Initials:	Date Denied & Initials:
Date Reviewed & Initials:	Date Issued License & Initials:	Date License Revoked & Initials: