



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-320-0012	
Adopt New Rule	Page Page 1 of 1	Last Revised Date July 21, 2020
Temporary Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated August 1, 2020	Hearing Scheduled

PURPOSE: This rule clarifies the increased amusement device tax is imposed on each device present when net receipts exceed statutory thresholds. Devices that are disabled by Oregon Lottery are not considered present for purposes of the increased tax.

1 **150-320-0012**

2 **Location of Amusement Devices**

3 (1) For purposes of the increased tax on amusement devices imposed under ORS 320.012, the increased  
4 tax is imposed for each device present at a location as of the date the applicable net receipts threshold is  
5 reached under either ORS 320.012(1) or (2).

6 (2) A video lottery game terminal that is not operating because the terminal has been disabled for  
7 consumer play by the Oregon Lottery and that has not been removed by Oregon Lottery from the  
8 amusement device operator’s premises is not considered “present at a location” for purposes of the  
9 increased tax imposed under ORS 320.012.

10 (3) This rule applies to increased taxes that become due on or after April 1, 2020.

11 **Stat. Auth.:** ORS 305.100, 320.012, 320.110

12 **Stats. Implemented:** ORS 320.012