

**JEFFERSON COUNTY TEXAS
OCCUPATION TAX PERMIT
FOR COIN OPERATED MACHINES**

Coin-operated machines means any kind of machine or device operated by or with a coin or other United States currency, metal slug, token, electronic card, or check, including a music or skill/pleasure coin-operated machine. This does not include an amusement machine designed exclusively for children.

Machines exempt from a tax permit are:

1. a stamp vending machine
2. a service coin-operated machine
3. if subject to an occupation or gross receipt tax, a
 - a. gas meter
 - b. food vending machine
 - c. confection vending machine
 - d. beverage vending machine
 - e. merchandise vending machine
 - f. cigarette vending machine

All public establishments having coin-operated machines must obtain an occupation tax permit for each machine from the Jefferson County Tax Office every year. Permits expire Dec. 31 of each calendar year.

Cost of Permits for the calendar year

\$15.00 – Purchased by March 31; or if machine is locked

\$11.25 – Purchased April 1 thru June 30

\$ 7.50 – Purchased July 1 thru September 30

\$ 3.75 – Purchased October 1 thru December 31

Securely attach permits to each machine in a manner that is in clear view of the public.

Machines found not to be in compliance as to tax permits, shall be locked by the Tax Assessor-Collector's Office or any Peace Officer until a tax permit is purchased for \$15.00 and an "unlock fee" of \$5.00 is paid per machine.

Applications are available online or at any Tax Office location. Permits are available at our Beaumont Tax Office located at 1149 Pearl Street, Beaumont, Texas 77701.

You may mail applications and payments to the Jefferson County Tax Office, Attn: Tax Permits, P.O. Box 2112, Beaumont, Texas 77704-2112.