



# Coin-Operated Amusement Machine Tax

**September 2011**

## **Change in Record Keeping Requirements for Coin-Operated Amusement Machine Owners**

The law governing record-keeping requirements for owners of coin-operated amusement machines (Occupations Code Section 2153.001) was amended by Senate Bill 1, 82nd Texas Legislature, First Called Session. **An owner must keep machine records open for inspection for at least four years.** Contemporaneous records and supporting documentation must be kept for more than four years if an owner has any issues pending that may result in tax, penalty or interest being assessed, collected or refunded by the Comptroller or while an administrative hearing or judicial procedure is pending. Some examples of contemporaneous records and supporting documentation may include invoices, vouchers, checks, shipping records and contracts from the period of the claim. Equivalent records, such as electronically stored images of these documents, may also be used. Please note this is not an exhaustive list and other records may also be acceptable. The amendment is effective Oct. 1, 2011.