



ADMINISTRATIVE RULE REVIEW

Repealed Rule	Rule No. 150-320-0010	
	Page Page 1 of 1	Last Revised Date October 20, 2016
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: The rule no longer aligns with statute and is no longer necessary as the statute clearly identifies amusement devices subject to the privilege tax.

1 **150-320-0010 [Repealed 12/31/2016]**

2 **Privilege Tax Imposed on Music and Amusement Devices**

3 ~~(1) Devices subject to tax under ORS 320.010(2)(e) include carnival midway games, but do not include~~
4 ~~large carnival rides. Large carnival rides are those rides which require a skilled operator other than the~~
5 ~~customer, including, but not limited to, ferris wheels, merry go rounds, rock o planes, octopuses, etc.~~
6 ~~(2) Presence of Coin Slots Immaterial. Any music or amusement device taxable under this chapter is~~
7 ~~subject to the privilege tax regardless of whether it is coin in the slot operated.~~

8 ~~Stat. Auth.: ORS 305.100~~

9 ~~Stats. Implemented: ORS 320.010~~