IMPORTANT MESSAGE TO VIDEO LOTTERY RETAILERS REGARDING DEPARTMENT OF REVENUE AMUSEMENT TAX

As you know, Oregon Lottery collects the amusement device tax on behalf of the Department of Revenue for each Video Lottery Terminal in retail establishments. Oregon Lottery collects the annual $135 tax per terminal at the end of each fiscal year for the upcoming fiscal year, which typically happens the last EFT draw in June. At the end of each business quarter, Lottery retailers are subject to an additional fee per Video Lottery Terminal when net sales thresholds are reached at the following levels:

- $104,000.00: an additional $50.00 per VLT.
- $260,000.00: an additional $75.00 per VLT.

The Department of Revenue has requested that Oregon Lottery collect the additional fees from retailers for the current business quarter, ending March 31, 2020. Approximately 550 Oregon Lottery Video retailers will see this fee assessed and collected on the April 22, 2020 EFT draw. Please refer to your invoice, week ending April 18, 2020 to see if you will be debited any additional fees. For retailers who have set up payment plans, this fee will be in addition to your first payment in your plan. For retailers not on a payment plan, the invoice amount will include the additional amusement tax fee in the total amount due.

Questions pertaining to the amusement device tax or related tax questions should be directed to the Department of Revenue at 503-378-4988 or toll-free at 800-356-4222. All other questions should be directed to your Fields Sales Representative.

Continue to check Retailer Q&A at https://www.oregonlottery.org/retailers/retailers-covid-19 as we are continuously updating as new information becomes available. Thank you.