



# West Virginia State Tax Department

**Publication TSD-405**  
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## **CONSUMERS SALES TAX RESPONSIBILITIES REGARDING COIN OPERATED MACHINES OR DEVICES**

The purpose of this publication is to provide general information regarding coin operated machines or devices in West Virginia. This publication is meant to be a source of information and guidance and is not a substitute for tax laws or regulations.

If you have a coin operated machine or device, the sale of any amusement, service or product from this machine or device is subject to the West Virginia Consumers Sales and Service Tax and you are responsible for remitting the tax to the West Virginia State Tax Department.

The tax is calculated on the gross proceeds generated by each machine or device.

The method for determining the amount of Consumers Sales and Service Tax to be collected is to divide the total amount generated by the device or machine by 1.06 and multiply that amount by .06. The computation of tax is to be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than four, and rounded down to the lower whole cent when the third decimal place is four or less.

**Example: A machine or device generates \$1,000 in revenue.**

**Total amount received (\$1,000) = purchase price \$943.396 rounded up to \$943.40**  
**1.06**

**\$943.40 x .06 = \$56.604 rounded down to \$56.60 which would be the amount of  
Consumers Sales and Service Tax due.**

If you need further assistance with your tax obligation relative to coin operated machines or devices, please contact any of the following Tax Department locations.

Beckley Regional Office  
407 Neville Street, Suite 109  
Beckley, WV 25801  
(304) 256-6870

Huntington Regional Office  
2699 Park Avenue, Suite 230  
Huntington, WV 25704  
(304) 528-5568

Martinsburg Regional Office  
397 Mid Atlantic Parkway, Suite 2  
Martinsburg, WV 25401  
(304) 267-0022

North Central Regional Office  
Huntington Bank Building, Suite 201  
230 West Pike Street  
Clarksburg, WV 26301  
(304) 627-2109

Parkersburg Regional Office  
400 5th Street  
Parkersburg, WV 26101  
(304) 420-4570

Wheeling Regional Office  
40 14th Street  
Wheeling, WV 26003  
(304) 238-1152

Charleston Area Office  
1206 Quarrier Street  
Charleston, WV 25302  
(304) 558-3333 or 1-800-982-8297

To order publications write to the:  
West Virginia State Tax Department  
Taxpayer Services Division  
P. O. Box 3784  
Charleston, WV 25337-3784

Or call the automated information system at  
(304) 344-2068 or 1-800-422-2075 toll free within West Virginia.  
TDD service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)  
Internet address: <http://www.state.wv.us/taxdiv>