



Good Life. Great Service.

DEPARTMENT OF REVENUE

July 17, 2025

Attention Cash Device Community:

The tax on Cash Device Net Operating Revenue went into effect July 1 as required by statute, and all cash devices in operation from that date forward have been subject to the tax. That means operators and distributors must account for sales activity and tax liability for any device operating between July 1 and the July 15 activation date of the central monitoring system.

The many moving parts of the central system process have functioned in their respective timeframes. However, every distributor has different circumstances and resources for ordering and placing equipment, and every manufacturer has different experience and success with software configuration. Aligning the timing of these processes with the timing of the testing laboratories and the timing of connecting and provisioning devices is a process unto itself. For these reasons the July 1, 2025 go live date was deferred to July 15.

Unfortunately, a number of operators and distributors have not successfully connected to the central server as required by statute.

This letter should be considered the SECOND NOTICE of the tax liability and the connectivity requirement to comply with the Cash Device Act. This notice should also be considered notice of future enforcement action. Any devices that have not been successfully connected to the central server by July 31, 2025 must cease operations. All operators and distributors not in compliance with this notice will face enforcement action.

Regardless of when a licensee connects to the central system, the payment of the Net Operating Revenue tax will be due quarterly, and the tax liability dates to July 1, 2025.

Thank you for your attention to this matter.