

Chapter 320

Privilege Taxes

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NOTES OF DECISIONS

This Act is not unconstitutional under Ore. Const. Art. I, §32, providing that all taxation shall be uniform on the same classification of subjects, or U.S. Const., Am. 14, providing for equal protection of the laws. *Fox v. Galloway*, (1944) 174 Or 339, 148 P2d 922.

This Act imposes a privilege tax upon the right to operate or display for operation a coin-in-the-slot mechanical device as therein designated, and payment of the tax is made a condition to the exercise of such right. *Id.*

The words "display" and "displayed," as used in this Act, refer only to such devices as are displayed for the purpose of operation. *Id.*

320.010

NOTES OF DECISIONS

A city ordinance prohibiting coin-in-the-slot devices was valid. *Terry v. Portland*, (1954) 204 Or 478, 269 P2d 544, app. dis., 348 US 979, 75 S Ct 571, 99 L Ed 762.

This section is a tax measure and does not pre-empt the regulation of coin-in-the-slot devices by cities. *Id.*

ATTY. GEN. OPINIONS: Coin-operated radios in hotels and motels as subject to the tax, 1946-48, p 252; application of proviso to poolrooms and bowling alleys not actually licensed, 1964-66, p 138.

320.040

CASE CITATIONS: *Northwest Amusement Co. v. Galloway*, (1944) 174 Or 362, 148 P2d 931.

320.050

NOTES OF DECISIONS

The law exacts the payment of only one tax annually

on each device, and the owner of the machine may, at the time of paying the tax, designate to the commission [now department] more than one location where the device will be displayed or operated during the year, and the commission [now department] likewise may specify in the receipt as many different locations as space permits. *Fox v. Galloway*, (1944) 174 Or 339, 148 P2d 922.

The word "owner" is not uncertain as to who is required to pay the tax. *Id.*

ATTY. GEN. OPINIONS: Authority of commission to disclose information furnished to it by the owner or operator of an amusement device in application for tax receipt, 1952-54, p 125.

320.060

NOTES OF DECISIONS

The prohibition against displaying any mechanical device subject to the tax which does not bear the receipt of the State Tax Commission [now Department of Revenue] does not mean that the tax should be paid and the receipt obtained by any one other than the owner of such device. *Fox v. Galloway*, (1944) 174 Or 339, 148 P2d 922.

320.100

NOTES OF DECISIONS

General fund revenues are used to finance general fund appropriations ratably. *Department of Rev. v. Multnomah County*, (1970) 4 OTR 133.

ATTY. GEN. OPINIONS: Legislative limit on tax base to offset levy for welfare, (1970) Vol 34, p 1043.

320.110

CASE CITATIONS: *Northwest Amusement Co. v. Galloway*, (1944) 174 Or 362, 148 P2d 931.