**64:10:02:01.  Record keeping requirements for mechanical or electronic amusement devices.** Distributors and owners or operators of mechanical or electronic amusement devices as defined in SDCL 10-58-1.1, shall keep, at each licensed place of business, complete and accurate records for that place of business. The records kept by distributors and owners or operators of mechanical or electronic amusement devices must include invoices of mechanical or electronic amusement devices held, purchased, leased, manufactured, brought in or caused to be brought in from outside of South Dakota, or shipped or transported to operators in South Dakota, and of all sales of mechanical or electronic amusement devices made.

Distributors and owners of mechanical or electronic amusement devices shall maintain records of names, addresses, and sales tax license numbers of operators to whom mechanical or electronic amusement devices are sold or leased.

Operators with access to or control of mechanical or electronic amusement devices shall maintain records for each game including gross receipts, credits or refunds, and profits, as well as the meter readings of each mechanical or electronic amusement device based on a nonresettable internal meter.

**Source:** 15 SDR 58, effective October 19, 1988; 21 SDR 219, effective July 1, 1995; 48 SDR 43, effective October 11, 2021.

**General Authority:** SDCL 10-58-13.

**Law Implemented:** SDCL 10-58-4.