

As Reported by the Senate Select Committee on Gaming

134th General Assembly

Regular Session

2021-2022

Sub. S. B. No. 176

Senators Antani, Manning

Cosponsor: Senator Schuring

A BILL

To amend sections 109.32, 109.572, 718.031, 718.08, 1
2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2
2915.091, 2915.093, 2915.095, 2915.10, 2915.101,
3 2915.12, 2915.13, 3123.89, 3123.90, 3770.071,
4 3770.073, 3772.01, 3772.02, 3772.03, 3772.062,
5 3772.07, 5703.21, 5747.02, 5747.062, 5747.063,
6 5747.08, 5747.20, 5751.01, 5753.01, 5753.03,
7 5753.04, 5753.05, 5753.06, 5753.061, 5753.07,
8 5753.08, and 5753.10 and to enact sections
9 2915.14, 2915.15, 3772.37, 3775.01, 3775.02,
10 3775.03, 3775.04, 3775.041, 3775.05, 3775.051,
11 3775.06, 3775.07, 3775.08, 3775.09, 3775.10,
12 3775.11, 3775.12, 3775.13, 3775.14, 3775.15,
13 3775.16, 3775.99, 5753.021, and 5753.031 of the
14 Revised Code to legalize and regulate sports
15 gaming in this state, to levy a tax on
16 businesses that provide sports gaming, and to
17 make other changes to the Gambling Law. 18

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 109.32, 109.572, 718.031, 718.08, 19

2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 20
2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 21
3123.89, 3123.90, 3770.071, 3770.073, 3772.01, 3772.02, 3772.03,
3772.062, 3772.07, 5703.21, 5747.02, 5747.062, 5747.063, 23
5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 24
5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 be amended and 25
sections 2915.14, 2915.15, 3772.37, 3775.01, 3775.02, 3775.03, 26
3775.04, 3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 3775.08, 27
3775.09, 3775.10, 3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 28
3775.16, 3775.99, 5753.021, and 5753.031 of the Revised Code be 29
enacted to read as follows: 30

Sec. 109.32. (A) All annual filing fees obtained by the 31
attorney general pursuant to section 109.31 of the Revised Code, 32
all receipts obtained from the sale of the charitable 33
foundations directory, all registration fees received by the 34
attorney general, bond forfeitures, awards of costs and 35
attorney's fees, and civil penalties assessed under Chapter 36
1716. of the Revised Code, all license fees received by the 37
attorney general under section 2915.08, 2915.081, or 2915.082 of 38
the Revised Code, all fees received by the attorney general 39
under section 2915.15 of the Revised Code, and all filing fees 40
received by the attorney general under divisions (F) and (G) of 41
section 2915.02 of the Revised Code, shall be paid into the 42
state treasury to the credit of the charitable law fund. ~~The~~ 43

(B) (1) Except as otherwise provided in divisions (B) (2) 44
and (3) of this section, the charitable law fund shall be used 45
insofar as its moneys are available for the expenses of the 46
charitable law section of the office of the attorney general, ~~7-~~ 47
~~except that all.~~ 48

(2) All annual license fees that are received by the 49

attorney general under section 2915.08, 2915.081, or 2915.082 of 50
the Revised Code, and all filing fees received by the attorney 51
general under divisions (F) and (G) of section 2915.02 of the 52
Revised Code, that are credited to the fund shall be used by the 53
attorney general, or any law enforcement agency in cooperation 54
with the attorney general, for the purposes specified in 55
division (H) of section 2915.10 of the Revised Code and to 56
administer and enforce Chapter 2915. of the Revised Code. ~~The~~ 57

(3) All fees received by the attorney general under 58
section 2915.15 of the Revised Code that are credited to the 59
fund shall be used for the purposes specified in that section. 60

(C) The expenses of the charitable law section in excess 61
of moneys available in the charitable law fund shall be paid out 62
of regular appropriations to the office of the attorney general. 63

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 64
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 65
Code, a completed form prescribed pursuant to division (C) (1) of 66
this section, and a set of fingerprint impressions obtained in 67
the manner described in division (C) (2) of this section, the 68
superintendent of the bureau of criminal identification and 69
investigation shall conduct a criminal records check in the 70
manner described in division (B) of this section to determine 71
whether any information exists that indicates that the person 72
who is the subject of the request previously has been convicted 73
of or pleaded guilty to any of the following: 74

(a) A violation of section 2903.01, 2903.02, 2903.03, 75
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 76
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 77
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 78
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 79

2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 80
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 81
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 82
sexual penetration in violation of former section 2907.12 of the 83
Revised Code, a violation of section 2905.04 of the Revised Code 84
as it existed prior to July 1, 1996, a violation of section 85
2919.23 of the Revised Code that would have been a violation of 86
section 2905.04 of the Revised Code as it existed prior to July 87
1, 1996, had the violation been committed prior to that date, or 88
a violation of section 2925.11 of the Revised Code that is not a 89
minor drug possession offense; 90

(b) A violation of an existing or former law of this 91
state, any other state, or the United States that is 92
substantially equivalent to any of the offenses listed in 93
division (A) (1) (a) of this section; 94

(c) If the request is made pursuant to section 3319.39 of 95
the Revised Code for an applicant who is a teacher, any offense 96
specified under section 9.79 of the Revised Code or in section 97
3319.31 of the Revised Code. 98

(2) On receipt of a request pursuant to section 3712.09 or 99
3721.121 of the Revised Code, a completed form prescribed 100
pursuant to division (C) (1) of this section, and a set of 101
fingerprint impressions obtained in the manner described in 102
division (C) (2) of this section, the superintendent of the 103
bureau of criminal identification and investigation shall 104
conduct a criminal records check with respect to any person who 105
has applied for employment in a position for which a criminal 106
records check is required by those sections. The superintendent 107
shall conduct the criminal records check in the manner described 108
in division (B) of this section to determine whether any 109

information exists that indicates that the person who is the 110
subject of the request previously has been convicted of or 111
pleaded guilty to any of the following: 112

(a) A violation of section 2903.01, 2903.02, 2903.03, 113
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 114
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 115
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 116
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 117
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 118
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 119
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 120
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 121

(b) An existing or former law of this state, any other 122
state, or the United States that is substantially equivalent to 123
any of the offenses listed in division (A)(2)(a) of this 124
section. 125

(3) On receipt of a request pursuant to section 173.27, 126
173.38, 173.381, 3701.881, 5119.34, 5164.34, 5164.341, 5164.342, 127
or 5123.081 of the Revised Code, a completed form prescribed 128
pursuant to division (C)(1) of this section, and a set of 129
fingerprint impressions obtained in the manner described in 130
division (C)(2) of this section, the superintendent of the 131
bureau of criminal identification and investigation shall 132
conduct a criminal records check of the person for whom the 133
request is made. The superintendent shall conduct the criminal 134
records check in the manner described in division (B) of this 135
section to determine whether any information exists that 136
indicates that the person who is the subject of the request 137
previously has been convicted of, has pleaded guilty to, or 138
(except in the case of a request pursuant to section 5164.34, 139

5164.341, or 5164.342 of the Revised Code) has been found 140
eligible for intervention in lieu of conviction for any of the 141
following, regardless of the date of the conviction, the date of 142
entry of the guilty plea, or (except in the case of a request 143
pursuant to section 5164.34, 5164.341, or 5164.342 of the 144
Revised Code) the date the person was found eligible for 145
intervention in lieu of conviction: 146

(a) A violation of section 959.13, 959.131, 2903.01, 147
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 148
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 149
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 150
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 151
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 152
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 153
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 154
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 155
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 156
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 157
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 158
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24, 159
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 160
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 161
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 162
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 163
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.141, 2925.22, 164
2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 165
of the Revised Code; 166

(b) Felonious sexual penetration in violation of former 167
section 2907.12 of the Revised Code; 168

(c) A violation of section 2905.04 of the Revised Code as 169

it existed prior to July 1, 1996;	170
(d) A violation of section 2923.01, 2923.02, or 2923.03 of the Revised Code when the underlying offense that is the object of the conspiracy, attempt, or complicity is one of the offenses listed in divisions (A) (3) (a) to (c) of this section;	171 172 173 174
(e) A violation of an existing or former municipal ordinance or law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in divisions (A) (3) (a) to (d) of this section.	175 176 177 178
(4) On receipt of a request pursuant to section 2151.86 or 2151.904 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:	179 180 181 182 183 184 185 186 187 188 189
(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 of the Revised Code, a violation of section	190 191 192 193 194 195 196 197 198 199

2905.04 of the Revised Code as it existed prior to July 1, 1996, 200
a violation of section 2919.23 of the Revised Code that would 201
have been a violation of section 2905.04 of the Revised Code as 202
it existed prior to July 1, 1996, had the violation been 203
committed prior to that date, a violation of section 2925.11 of 204
the Revised Code that is not a minor drug possession offense, 205
two or more OVI or OVUAC violations committed within the three 206
years immediately preceding the submission of the application or 207
petition that is the basis of the request, or felonious sexual 208
penetration in violation of former section 2907.12 of the 209
Revised Code; 210

(b) A violation of an existing or former law of this 211
state, any other state, or the United States that is 212
substantially equivalent to any of the offenses listed in 213
division (A) (4) (a) of this section. 214

(5) Upon receipt of a request pursuant to section 5104.013 215
of the Revised Code, a completed form prescribed pursuant to 216
division (C) (1) of this section, and a set of fingerprint 217
impressions obtained in the manner described in division (C) (2) 218
of this section, the superintendent of the bureau of criminal 219
identification and investigation shall conduct a criminal 220
records check in the manner described in division (B) of this 221
section to determine whether any information exists that 222
indicates that the person who is the subject of the request has 223
been convicted of or pleaded guilty to any of the following: 224

(a) A violation of section 2151.421, 2903.01, 2903.02, 225
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 226
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 227
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 228
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 229

2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 230
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 231
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 232
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 233
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 234
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 235
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 236
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 237
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 238
3716.11 of the Revised Code, felonious sexual penetration in 239
violation of former section 2907.12 of the Revised Code, a 240
violation of section 2905.04 of the Revised Code as it existed 241
prior to July 1, 1996, a violation of section 2919.23 of the 242
Revised Code that would have been a violation of section 2905.04 243
of the Revised Code as it existed prior to July 1, 1996, had the 244
violation been committed prior to that date, a violation of 245
section 2925.11 of the Revised Code that is not a minor drug 246
possession offense, a violation of section 2923.02 or 2923.03 of 247
the Revised Code that relates to a crime specified in this 248
division, or a second violation of section 4511.19 of the 249
Revised Code within five years of the date of application for 250
licensure or certification. 251

(b) A violation of an existing or former law of this 252
state, any other state, or the United States that is 253
substantially equivalent to any of the offenses or violations 254
described in division (A) (5) (a) of this section. 255

(6) Upon receipt of a request pursuant to section 5153.111 256
of the Revised Code, a completed form prescribed pursuant to 257
division (C) (1) of this section, and a set of fingerprint 258
impressions obtained in the manner described in division (C) (2) 259
of this section, the superintendent of the bureau of criminal 260

identification and investigation shall conduct a criminal 261
records check in the manner described in division (B) of this 262
section to determine whether any information exists that 263
indicates that the person who is the subject of the request 264
previously has been convicted of or pleaded guilty to any of the 265
following: 266

(a) A violation of section 2903.01, 2903.02, 2903.03, 267
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 268
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 269
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 270
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 271
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 272
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 273
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 274
Code, felonious sexual penetration in violation of former 275
section 2907.12 of the Revised Code, a violation of section 276
2905.04 of the Revised Code as it existed prior to July 1, 1996, 277
a violation of section 2919.23 of the Revised Code that would 278
have been a violation of section 2905.04 of the Revised Code as 279
it existed prior to July 1, 1996, had the violation been 280
committed prior to that date, or a violation of section 2925.11 281
of the Revised Code that is not a minor drug possession offense; 282

(b) A violation of an existing or former law of this 283
state, any other state, or the United States that is 284
substantially equivalent to any of the offenses listed in 285
division (A) (6) (a) of this section. 286

(7) On receipt of a request for a criminal records check 287
from an individual pursuant to section 4749.03 or 4749.06 of the 288
Revised Code, accompanied by a completed copy of the form 289
prescribed in division (C) (1) of this section and a set of 290

fingerprint impressions obtained in a manner described in 291
division (C) (2) of this section, the superintendent of the 292
bureau of criminal identification and investigation shall 293
conduct a criminal records check in the manner described in 294
division (B) of this section to determine whether any 295
information exists indicating that the person who is the subject 296
of the request has been convicted of or pleaded guilty to any 297
criminal offense in this state or in any other state. If the 298
individual indicates that a firearm will be carried in the 299
course of business, the superintendent shall require information 300
from the federal bureau of investigation as described in 301
division (B) (2) of this section. Subject to division (F) of this 302
section, the superintendent shall report the findings of the 303
criminal records check and any information the federal bureau of 304
investigation provides to the director of public safety. 305

(8) On receipt of a request pursuant to section 1321.37, 306
1321.53, or 4763.05 of the Revised Code, a completed form 307
prescribed pursuant to division (C) (1) of this section, and a 308
set of fingerprint impressions obtained in the manner described 309
in division (C) (2) of this section, the superintendent of the 310
bureau of criminal identification and investigation shall 311
conduct a criminal records check with respect to any person who 312
has applied for a license, permit, or certification from the 313
department of commerce or a division in the department. The 314
superintendent shall conduct the criminal records check in the 315
manner described in division (B) of this section to determine 316
whether any information exists that indicates that the person 317
who is the subject of the request previously has been convicted 318
of or pleaded guilty to any criminal offense in this state, any 319
other state, or the United States. 320

(9) On receipt of a request for a criminal records check 321

from the treasurer of state under section 113.041 of the Revised Code or from an individual under section 928.03, 4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.202, 4751.21, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, accompanied by a completed form prescribed under division (C) (1) of this section and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request has been convicted of or pleaded guilty to any criminal offense in this state or any other state. Subject to division (F) of this section, the superintendent shall send the results of a check requested under section 113.041 of the Revised Code to the treasurer of state and shall send the results of a check requested under any of the other listed sections to the licensing board specified by the individual in the request.

(10) On receipt of a request pursuant to section 124.74, 718.131, 1121.23, 1315.141, 1733.47, 1761.26, or 5123.169 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal

records check in the manner described in division (B) of this 353
section to determine whether any information exists that 354
indicates that the person who is the subject of the request 355
previously has been convicted of or pleaded guilty to any 356
criminal offense under any existing or former law of this state, 357
any other state, or the United States. 358

(11) On receipt of a request for a criminal records check 359
from an appointing or licensing authority under section 3772.07 360
of the Revised Code, a completed form prescribed under division 361
(C) (1) of this section, and a set of fingerprint impressions 362
obtained in the manner prescribed in division (C) (2) of this 363
section, the superintendent of the bureau of criminal 364
identification and investigation shall conduct a criminal 365
records check in the manner described in division (B) of this 366
section to determine whether any information exists that 367
indicates that the person who is the subject of the request 368
previously has been convicted of or pleaded guilty or no contest 369
to any offense under any existing or former law of this state, 370
any other state, or the United States that makes the person 371
ineligible for appointment or retention under section 3772.07 of 372
the Revised Code or that is a disqualifying offense as defined 373
in that section 3772.07 of the Revised Code or substantially 374
equivalent to such an a disqualifying offense, as applicable. 375

(12) On receipt of a request pursuant to section 2151.33 376
or 2151.412 of the Revised Code, a completed form prescribed 377
pursuant to division (C) (1) of this section, and a set of 378
fingerprint impressions obtained in the manner described in 379
division (C) (2) of this section, the superintendent of the 380
bureau of criminal identification and investigation shall 381
conduct a criminal records check with respect to any person for 382
whom a criminal records check is required under that section. 383

The superintendent shall conduct the criminal records check in 384
the manner described in division (B) of this section to 385
determine whether any information exists that indicates that the 386
person who is the subject of the request previously has been 387
convicted of or pleaded guilty to any of the following: 388

(a) A violation of section 2903.01, 2903.02, 2903.03, 389
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 390
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 391
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 392
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 393
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 394
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 395
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 396
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 397

(b) An existing or former law of this state, any other 398
state, or the United States that is substantially equivalent to 399
any of the offenses listed in division (A)(12)(a) of this 400
section. 401

(13) On receipt of a request pursuant to section 3796.12 402
of the Revised Code, a completed form prescribed pursuant to 403
division (C)(1) of this section, and a set of fingerprint 404
impressions obtained in a manner described in division (C)(2) of 405
this section, the superintendent of the bureau of criminal 406
identification and investigation shall conduct a criminal 407
records check in the manner described in division (B) of this 408
section to determine whether any information exists that 409
indicates that the person who is the subject of the request 410
previously has been convicted of or pleaded guilty to the 411
following: 412

(a) A disqualifying offense as specified in rules adopted 413

under section 9.79 and division (B) (2) (b) of section 3796.03 of 414
the Revised Code if the person who is the subject of the request 415
is an administrator or other person responsible for the daily 416
operation of, or an owner or prospective owner, officer or 417
prospective officer, or board member or prospective board member 418
of, an entity seeking a license from the department of commerce 419
under Chapter 3796. of the Revised Code; 420

(b) A disqualifying offense as specified in rules adopted 421
under section 9.79 and division (B) (2) (b) of section 3796.04 of 422
the Revised Code if the person who is the subject of the request 423
is an administrator or other person responsible for the daily 424
operation of, or an owner or prospective owner, officer or 425
prospective officer, or board member or prospective board member 426
of, an entity seeking a license from the state board of pharmacy 427
under Chapter 3796. of the Revised Code. 428

(14) On receipt of a request required by section 3796.13 429
of the Revised Code, a completed form prescribed pursuant to 430
division (C) (1) of this section, and a set of fingerprint 431
impressions obtained in a manner described in division (C) (2) of 432
this section, the superintendent of the bureau of criminal 433
identification and investigation shall conduct a criminal 434
records check in the manner described in division (B) of this 435
section to determine whether any information exists that 436
indicates that the person who is the subject of the request 437
previously has been convicted of or pleaded guilty to the 438
following: 439

(a) A disqualifying offense as specified in rules adopted 440
under division (B) (8) (a) of section 3796.03 of the Revised Code 441
if the person who is the subject of the request is seeking 442
employment with an entity licensed by the department of commerce 443

under Chapter 3796. of the Revised Code; 444

(b) A disqualifying offense as specified in rules adopted 445
under division (B) (14) (a) of section 3796.04 of the Revised Code 446
if the person who is the subject of the request is seeking 447
employment with an entity licensed by the state board of 448
pharmacy under Chapter 3796. of the Revised Code. 449

(15) On receipt of a request pursuant to section 4768.06 450
of the Revised Code, a completed form prescribed under division 451
(C) (1) of this section, and a set of fingerprint impressions 452
obtained in the manner described in division (C) (2) of this 453
section, the superintendent of the bureau of criminal 454
identification and investigation shall conduct a criminal 455
records check in the manner described in division (B) of this 456
section to determine whether any information exists indicating 457
that the person who is the subject of the request has been 458
convicted of or pleaded guilty to any criminal offense in this 459
state or in any other state. 460

(16) On receipt of a request pursuant to division (B) of 461
section 4764.07 or division (A) of section 4735.143 of the 462
Revised Code, a completed form prescribed under division (C) (1) 463
of this section, and a set of fingerprint impressions obtained 464
in the manner described in division (C) (2) of this section, the 465
superintendent of the bureau of criminal identification and 466
investigation shall conduct a criminal records check in the 467
manner described in division (B) of this section to determine 468
whether any information exists indicating that the person who is 469
the subject of the request has been convicted of or pleaded 470
guilty to any criminal offense in any state or the United 471
States. 472

(17) On receipt of a request for a criminal records check 473

under section 147.022 of the Revised Code, a completed form 474
prescribed under division (C) (1) of this section, and a set of 475
fingerprint impressions obtained in the manner prescribed in 476
division (C) (2) of this section, the superintendent of the 477
bureau of criminal identification and investigation shall 478
conduct a criminal records check in the manner described in 479
division (B) of this section to determine whether any 480
information exists that indicates that the person who is the 481
subject of the request previously has been convicted of or 482
pleaded guilty or no contest to any criminal offense under any 483
existing or former law of this state, any other state, or the 484
United States. 485

(18) Upon receipt of a request pursuant to division (F) of 486
section 2915.081 or division (E) of section 2915.082 of the 487
Revised Code, a completed form prescribed under division (C) (1) 488
of this section, and a set of fingerprint impressions obtained 489
in the manner described in division (C) (2) of this section, the 490
superintendent of the bureau of criminal identification and 491
investigation shall conduct a criminal records check in the 492
manner described in division (B) of this section to determine 493
whether any information exists indicating that the person who is 494
the subject of the request has been convicted of or pleaded 495
guilty or no contest to any offense that is a violation of 496
Chapter 2915. of the Revised Code or to any offense under any 497
existing or former law of this state, any other state, or the 498
United States that is substantially equivalent to such an 499
offense. 500

(19) On receipt of a request pursuant to section 3775.03 501
of the Revised Code, a completed form prescribed under division 502
(C) (1) of this section, and a set of fingerprint impressions 503
obtained in the manner described in division (C) (2) of this 504

section, the superintendent of the bureau of criminal 505
identification and investigation shall conduct a criminal 506
records check in the manner described in division (B) of this 507
section and shall request information from the federal bureau of 508
investigation to determine whether any information exists 509
indicating that the person who is the subject of the request has 510
been convicted of any offense under any existing or former law 511
of this state, any other state, or the United States that is a 512
disqualifying offense as defined in section 3772.07 of the 513
Revised Code. 514

(B) Subject to division (F) of this section, the 515
superintendent shall conduct any criminal records check to be 516
conducted under this section as follows: 517

(1) The superintendent shall review or cause to be 518
reviewed any relevant information gathered and compiled by the 519
bureau under division (A) of section 109.57 of the Revised Code 520
that relates to the person who is the subject of the criminal 521
records check, including, if the criminal records check was 522
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 523
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 524
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 525
3712.09, 3721.121, 3772.07, 3775.03, 3796.12, 3796.13, 4729.071, 526
4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 4764.07, 527
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 528
5123.169, or 5153.111 of the Revised Code, any relevant 529
information contained in records that have been sealed under 530
section 2953.32 of the Revised Code; 531

(2) If the request received by the superintendent asks for 532
information from the federal bureau of investigation, the 533
superintendent shall request from the federal bureau of 534

investigation any information it has with respect to the person 535
who is the subject of the criminal records check, including 536
fingerprint-based checks of national crime information databases 537
as described in 42 U.S.C. 671 if the request is made pursuant to 538
section 2151.86 or 5104.013 of the Revised Code or if any other 539
Revised Code section requires fingerprint-based checks of that 540
nature, and shall review or cause to be reviewed any information 541
the superintendent receives from that bureau. If a request under 542
section 3319.39 of the Revised Code asks only for information 543
from the federal bureau of investigation, the superintendent 544
shall not conduct the review prescribed by division (B) (1) of 545
this section. 546

(3) The superintendent or the superintendent's designee 547
may request criminal history records from other states or the 548
federal government pursuant to the national crime prevention and 549
privacy compact set forth in section 109.571 of the Revised 550
Code. 551

(4) The superintendent shall include in the results of the 552
criminal records check a list or description of the offenses 553
listed or described in the relevant provision of division (A) 554
~~(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12),~~ 555
~~(13), (14), (15), (16), or (17)~~ of this section, ~~whichever~~ 556
~~division requires the superintendent to conduct the criminal~~ 557
~~records check.~~ The superintendent shall exclude from the results 558
any information the dissemination of which is prohibited by 559
federal law. 560

(5) The superintendent shall send the results of the 561
criminal records check to the person to whom it is to be sent 562
not later than the following number of days after the date the 563
superintendent receives the request for the criminal records 564

check, the completed form prescribed under division (C) (1) of 565
this section, and the set of fingerprint impressions obtained in 566
the manner described in division (C) (2) of this section: 567

(a) If the superintendent is required by division (A) of 568
this section (other than division (A) (3) of this section) to 569
conduct the criminal records check, thirty; 570

(b) If the superintendent is required by division (A) (3) 571
of this section to conduct the criminal records check, sixty. 572

(C) (1) The superintendent shall prescribe a form to obtain 573
the information necessary to conduct a criminal records check 574
from any person for whom a criminal records check is to be 575
conducted under this section. The form that the superintendent 576
prescribes pursuant to this division may be in a tangible 577
format, in an electronic format, or in both tangible and 578
electronic formats. 579

(2) The superintendent shall prescribe standard impression 580
sheets to obtain the fingerprint impressions of any person for 581
whom a criminal records check is to be conducted under this 582
section. Any person for whom a records check is to be conducted 583
under this section shall obtain the fingerprint impressions at a 584
county sheriff's office, municipal police department, or any 585
other entity with the ability to make fingerprint impressions on 586
the standard impression sheets prescribed by the superintendent. 587
The office, department, or entity may charge the person a 588
reasonable fee for making the impressions. The standard 589
impression sheets the superintendent prescribes pursuant to this 590
division may be in a tangible format, in an electronic format, 591
or in both tangible and electronic formats. 592

(3) Subject to division (D) of this section, the 593

superintendent shall prescribe and charge a reasonable fee for 594
providing a criminal records check under this section. The 595
person requesting the criminal records check shall pay the fee 596
prescribed pursuant to this division. In the case of a request 597
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 598
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 599
fee shall be paid in the manner specified in that section. 600

(4) The superintendent of the bureau of criminal 601
identification and investigation may prescribe methods of 602
forwarding fingerprint impressions and information necessary to 603
conduct a criminal records check, which methods shall include, 604
but not be limited to, an electronic method. 605

(D) The results of a criminal records check conducted 606
under this section, other than a criminal records check 607
specified in division (A)(7) of this section, are valid for the 608
person who is the subject of the criminal records check for a 609
period of one year from the date upon which the superintendent 610
completes the criminal records check. If during that period the 611
superintendent receives another request for a criminal records 612
check to be conducted under this section for that person, the 613
superintendent shall provide the results from the previous 614
criminal records check of the person at a lower fee than the fee 615
prescribed for the initial criminal records check. 616

(E) When the superintendent receives a request for 617
information from a registered private provider, the 618
superintendent shall proceed as if the request was received from 619
a school district board of education under section 3319.39 of 620
the Revised Code. The superintendent shall apply division (A)(1) 621
(c) of this section to any such request for an applicant who is 622
a teacher. 623

(F) (1) Subject to division (F) (2) of this section, all 624
information regarding the results of a criminal records check 625
conducted under this section that the superintendent reports or 626
sends under division (A) (7) or (9) of this section to the 627
director of public safety, the treasurer of state, or the 628
person, board, or entity that made the request for the criminal 629
records check shall relate to the conviction of the subject 630
person, or the subject person's plea of guilty to, a criminal 631
offense. 632

(2) Division (F) (1) of this section does not limit, 633
restrict, or preclude the superintendent's release of 634
information that relates to the arrest of a person who is 635
eighteen years of age or older, to an adjudication of a child as 636
a delinquent child, or to a criminal conviction of a person 637
under eighteen years of age in circumstances in which a release 638
of that nature is authorized under division (E) (2), (3), or (4) 639
of section 109.57 of the Revised Code pursuant to a rule adopted 640
under division (E) (1) of that section. 641

(G) As used in this section: 642

(1) "Criminal records check" means any criminal records 643
check conducted by the superintendent of the bureau of criminal 644
identification and investigation in accordance with division (B) 645
of this section. 646

(2) "Minor drug possession offense" has the same meaning 647
as in section 2925.01 of the Revised Code. 648

(3) "OVI or OVUAC violation" means a violation of section 649
4511.19 of the Revised Code or a violation of an existing or 650
former law of this state, any other state, or the United States 651
that is substantially equivalent to section 4511.19 of the 652

Revised Code. 653

(4) "Registered private provider" means a nonpublic school 654
or entity registered with the superintendent of public 655
instruction under section 3310.41 of the Revised Code to 656
participate in the autism scholarship program or section 3310.58 657
of the Revised Code to participate in the Jon Peterson special 658
needs scholarship program. 659

Sec. 718.031. As used in this section, "sports gaming 660
facility" and "type B sports gaming proprietor" have the same 661
meanings as in section 3775.01 of the Revised Code. 662

(A) A municipal corporation shall require ~~a casino~~ 663
~~facility or a casino operator, as defined in Section 6(C) (9) of~~ 664
~~Article XV, Ohio Constitution, and section 3772.01 of the~~ 665
~~Revised Code, respectively, or a lottery sales agent conducting~~ 666
~~video lottery terminals on behalf of the state~~ the following 667
persons to withhold and remit municipal income tax with respect 668
to amounts other than qualifying wages as provided in this 669
section: 670

(1) A casino facility or a casino operator, as defined in 671
Section 6(C) (9) of Article XV, Ohio Constitution, and section 672
3772.01 of the Revised Code, respectively; 673

(2) A lottery sales agent conducting video lottery 674
terminals on behalf of the state; 675

(3) A type B sports gaming proprietor offering sports 676
gaming at a sports gaming facility. 677

(B) If a person's winnings at a casino facility or sports 678
gaming facility are an amount for which reporting to the 679
internal revenue service of the amount is required by section 680
6041 of the Internal Revenue Code, as amended, ~~the~~ a casino 681

operator or sports gaming proprietor shall deduct and withhold 682
municipal income tax from the person's winnings at the rate of 683
the tax imposed by the municipal corporation in which the casino 684
facility or sports gaming facility is located. 685

(C) Amounts deducted and withheld by a casino operator or 686
sports gaming proprietor are held in trust for the benefit of 687
the municipal corporation to which the tax is owed. 688

(1) On or before the tenth day of each month, the casino 689
operator or sports gaming proprietor shall file a return 690
electronically with the tax administrator of the municipal 691
corporation, providing the name, address, and social security 692
number of the person from whose winnings amounts were deducted 693
and withheld, the amount of each such deduction and withholding 694
during the preceding calendar month, the amount of the winnings 695
from which each such amount was withheld, the type of casino 696
gaming or sports gaming that resulted in such winnings, and any 697
other information required by the tax administrator. With this 698
return, the casino operator or sports gaming proprietor shall 699
remit electronically to the municipal corporation all amounts 700
deducted and withheld during the preceding month. 701

(2) Annually, on or before the thirty-first day of 702
January, a casino operator or sports gaming proprietor shall 703
file an annual return electronically with the tax administrator 704
of the municipal corporation in which the casino facility or 705
sports gaming facility is located, indicating the total amount 706
deducted and withheld during the preceding calendar year. The 707
casino operator or sports gaming proprietor shall remit 708
electronically with the annual return any amount that was 709
deducted and withheld and that was not previously remitted. If 710
the name, address, or social security number of a person or the 711

amount deducted and withheld with respect to that person was 712
omitted on a monthly return for that reporting period, that 713
information shall be indicated on the annual return. 714

(3) Annually, on or before the thirty-first day of 715
January, a casino operator or sports gaming proprietor shall 716
issue an information return to each person with respect to whom 717
an amount has been deducted and withheld during the preceding 718
calendar year. The information return shall show the total 719
amount of municipal income tax deducted from the person's 720
winnings during the preceding year. The casino operator or 721
sports gaming proprietor shall provide to the tax administrator 722
a copy of each information return issued under this division. 723
The administrator may require that such copies be transmitted 724
electronically. 725

(4) A casino operator or sports gaming proprietor that 726
fails to file a return and remit the amounts deducted and 727
withheld shall be personally liable for the amount withheld and 728
not remitted. Such personal liability extends to any penalty and 729
interest imposed for the late filing of a return or the late 730
payment of tax deducted and withheld. 731

(5) If a casino operator or sports gaming proprietor sells 732
the casino facility or sports gaming facility, or otherwise 733
quits the casino or sports gaming business, the amounts deducted 734
and withheld along with any penalties and interest thereon are 735
immediately due and payable. The successor shall withhold an 736
amount of the purchase money that is sufficient to cover the 737
amounts deducted and withheld along with any penalties and 738
interest thereon until the predecessor casino operator or sports 739
gaming proprietor produces either of the following: 740

(a) A receipt from the tax administrator showing that the 741

amounts deducted and withheld and penalties and interest thereon 742
have been paid; 743

(b) A certificate from the tax administrator indicating 744
that no amounts are due. 745

If the successor fails to withhold purchase money, the 746
successor is personally liable for the payment of the amounts 747
deducted and withheld and penalties and interest thereon. 748

(6) The failure of a casino operator or sports gaming 749
proprietor to deduct and withhold the required amount from a 750
person's winnings does not relieve that person from liability 751
for the municipal income tax with respect to those winnings. 752

(D) If a person's prize award from a video lottery 753
terminal is an amount for which reporting to the internal 754
revenue service is required by section 6041 of the Internal 755
Revenue Code, as amended, the video lottery sales agent shall 756
deduct and withhold municipal income tax from the person's prize 757
award at the rate of the tax imposed by the municipal 758
corporation in which the video lottery terminal facility is 759
located. 760

(E) Amounts deducted and withheld by a video lottery sales 761
agent are held in trust for the benefit of the municipal 762
corporation to which the tax is owed. 763

(1) The video lottery sales agent shall issue to a person 764
from whose prize award an amount has been deducted and withheld 765
a receipt for the amount deducted and withheld, and shall obtain 766
from the person receiving a prize award the person's name, 767
address, and social security number in order to facilitate the 768
preparation of returns required by this section. 769

(2) On or before the tenth day of each month, the video 770

lottery sales agent shall file a return electronically with the 771
tax administrator of the municipal corporation providing the 772
names, addresses, and social security numbers of the persons 773
from whose prize awards amounts were deducted and withheld, the 774
amount of each such deduction and withholding during the 775
preceding calendar month, the amount of the prize award from 776
which each such amount was withheld, and any other information 777
required by the tax administrator. With the return, the video 778
lottery sales agent shall remit electronically to the tax 779
administrator all amounts deducted and withheld during the 780
preceding month. 781

(3) A video lottery sales agent shall maintain a record of 782
all receipts issued under division (E) of this section and shall 783
make those records available to the tax administrator upon 784
request. Such records shall be maintained in accordance with 785
section 5747.17 of the Revised Code and any rules adopted 786
pursuant thereto. 787

(4) Annually, on or before the thirty-first day of 788
January, each video lottery terminal sales agent shall file an 789
annual return electronically with the tax administrator of the 790
municipal corporation in which the facility is located 791
indicating the total amount deducted and withheld during the 792
preceding calendar year. The video lottery sales agent shall 793
remit electronically with the annual return any amount that was 794
deducted and withheld and that was not previously remitted. If 795
the name, address, or social security number of a person or the 796
amount deducted and withheld with respect to that person was 797
omitted on a monthly return for that reporting period, that 798
information shall be indicated on the annual return. 799

(5) Annually, on or before the thirty-first day of 800

January, a video lottery sales agent shall issue an information 801
return to each person with respect to whom an amount has been 802
deducted and withheld during the preceding calendar year. The 803
information return shall show the total amount of municipal 804
income tax deducted and withheld from the person's prize award 805
by the video lottery sales agent during the preceding year. A 806
video lottery sales agent shall provide to the tax administrator 807
of the municipal corporation a copy of each information return 808
issued under this division. The tax administrator may require 809
that such copies be transmitted electronically. 810

(6) A video lottery sales agent who fails to file a return 811
and remit the amounts deducted and withheld is personally liable 812
for the amount deducted and withheld and not remitted. Such 813
personal liability extends to any penalty and interest imposed 814
for the late filing of a return or the late payment of tax 815
deducted and withheld. 816

(F) If a video lottery sales agent ceases to operate video 817
lottery terminals, the amounts deducted and withheld along with 818
any penalties and interest thereon are immediately due and 819
payable. The successor of the video lottery sales agent that 820
purchases the video lottery terminals from the agent shall 821
withhold an amount from the purchase money that is sufficient to 822
cover the amounts deducted and withheld and any penalties and 823
interest thereon until the predecessor video lottery sales agent 824
operator produces either of the following: 825

(1) A receipt from the tax administrator showing that the 826
amounts deducted and withheld and penalties and interest thereon 827
have been paid; 828

(2) A certificate from the tax administrator indicating 829
that no amounts are due. 830

If the successor fails to withhold purchase money, the 831
successor is personally liable for the payment of the amounts 832
deducted and withheld and penalties and interest thereon. 833

(G) The failure of a video lottery sales agent to deduct 834
and withhold the required amount from a person's prize award 835
does not relieve that person from liability for the municipal 836
income tax with respect to that prize award. 837

(H) If a casino operator, sports gaming proprietor, or 838
lottery sales agent files a return late, fails to file a return, 839
remits amounts deducted and withheld late, or fails to remit 840
amounts deducted and withheld as required under this section, 841
the tax administrator of a municipal corporation may impose the 842
following applicable penalty: 843

(1) For the late remittance of, or failure to remit, tax 844
deducted and withheld under this section, a penalty equal to 845
fifty per cent of the tax deducted and withheld; 846

(2) For the failure to file, or the late filing of, a 847
monthly or annual return, a penalty of five hundred dollars for 848
each return not filed or filed late. Interest shall accrue on 849
past due amounts deducted and withheld at the rate prescribed in 850
section 5703.47 of the Revised Code. 851

(I) Amounts deducted and withheld on behalf of a municipal 852
corporation shall be allowed as a credit against payment of the 853
tax imposed by the municipal corporation and shall be treated as 854
taxes paid for purposes of section 718.08 of the Revised Code. 855
This division applies only to the person for whom the amount is 856
deducted and withheld. 857

(J) The tax administrator shall prescribe the forms of the 858
receipts and returns required under this section. 859

Sec. 718.08. (A) As used in this section: 860

(1) "Estimated taxes" means the amount that the taxpayer 861
reasonably estimates to be the taxpayer's tax liability for a 862
municipal corporation's income tax for the current taxable year. 863

(2) "Tax liability" means the total taxes due to a 864
municipal corporation for the taxable year, after allowing any 865
credit to which the taxpayer is entitled, and after applying any 866
estimated tax payment, withholding payment, or credit from 867
another taxable year. 868

(B) (1) Except as provided in division (F) of this section, 869
every taxpayer shall make a declaration of estimated taxes for 870
the current taxable year, on the form prescribed by the tax 871
administrator, if the amount payable as estimated taxes is at 872
least two hundred dollars. For the purposes of this section: 873

(a) Taxes withheld from qualifying wages shall be 874
considered as paid to the municipal corporation for which the 875
taxes were withheld in equal amounts on each payment date unless 876
the taxpayer establishes the dates on which all amounts were 877
actually withheld, in which case the amounts withheld shall be 878
considered as paid on the dates on which the amounts were 879
actually withheld. 880

(b) An overpayment of tax applied as a credit to a 881
subsequent taxable year is deemed to be paid on the date of the 882
postmark stamped on the cover in which the payment is mailed or, 883
if the payment is made by electronic funds transfer, the date 884
the payment is submitted. As used in this division, "date of the 885
postmark" means, in the event there is more than one date on the 886
cover, the earliest date imprinted on the cover by the postal 887
service. 888

(c) Taxes withheld by a casino operator ~~or by a, video~~ 889
lottery sales agent, or type B sports gaming proprietor under 890
section 718.031 of the Revised Code are deemed to be paid to the 891
municipal corporation for which the taxes were withheld on the 892
date the taxes are withheld from the taxpayer's winnings. 893

(2) Except as provided in division (F) of this section, 894
taxpayers filing joint returns shall file joint declarations of 895
estimated taxes. A taxpayer may amend a declaration under rules 896
prescribed by the tax administrator. Except as provided in 897
division (F) of this section, a taxpayer having a taxable year 898
of less than twelve months shall make a declaration under rules 899
prescribed by the tax administrator. 900

(3) The declaration of estimated taxes shall be filed on 901
or before the date prescribed for the filing of municipal income 902
tax returns under division (G) of section 718.05 of the Revised 903
Code or on or before the fifteenth day of the fourth month after 904
the taxpayer becomes subject to tax for the first time. 905

(4) Taxpayers reporting on a fiscal year basis shall file 906
a declaration on or before the fifteenth day of the fourth month 907
after the beginning of each fiscal year or period. 908

(5) The original declaration or any subsequent amendment 909
may be increased or decreased on or before any subsequent 910
quarterly payment day as provided in this section. 911

(C) (1) The required portion of the tax liability for the 912
taxable year that shall be paid through estimated taxes made 913
payable to the municipal corporation or tax administrator, 914
including the application of tax refunds to estimated taxes and 915
withholding on or before the applicable payment date, shall be 916
as follows: 917

(a) On or before the fifteenth day of the fourth month	918
after the beginning of the taxable year, twenty-two and one-half	919
per cent of the tax liability for the taxable year;	920
(b) On or before the fifteenth day of the sixth month	921
after the beginning of the taxable year, forty-five per cent of	922
the tax liability for the taxable year;	923
(c) On or before the fifteenth day of the ninth month	924
after the beginning of the taxable year, sixty-seven and one-	925
half per cent of the tax liability for the taxable year;	926
(d) For an individual, on or before the fifteenth day of	927
the first month of the following taxable year, ninety per cent	928
of the tax liability for the taxable year. For a person other	929
than an individual, on or before the fifteenth day of the	930
twelfth month of the taxable year, ninety per cent of the tax	931
liability for the taxable year.	932
(2) When an amended declaration has been filed, the unpaid	933
balance shown due on the amended declaration shall be paid in	934
equal installments on or before the remaining payment dates.	935
(3) On or before the fifteenth day of the fourth month of	936
the year following that for which the declaration or amended	937
declaration was filed, an annual return shall be filed and any	938
balance which may be due shall be paid with the return in	939
accordance with section 718.05 of the Revised Code.	940
(D) (1) In the case of any underpayment of any portion of a	941
tax liability, penalty and interest may be imposed pursuant to	942
section 718.27 of the Revised Code upon the amount of	943
underpayment for the period of underpayment, unless the	944
underpayment is due to reasonable cause as described in division	945
(E) of this section. The amount of the underpayment shall be	946

determined as follows:	947
(a) For the first payment of estimated taxes each year,	948
twenty-two and one-half per cent of the tax liability, less the	949
amount of taxes paid by the date prescribed for that payment;	950
(b) For the second payment of estimated taxes each year,	951
forty-five per cent of the tax liability, less the amount of	952
taxes paid by the date prescribed for that payment;	953
(c) For the third payment of estimated taxes each year,	954
sixty-seven and one-half per cent of the tax liability, less the	955
amount of taxes paid by the date prescribed for that payment;	956
(d) For the fourth payment of estimated taxes each year,	957
ninety per cent of the tax liability, less the amount of taxes	958
paid by the date prescribed for that payment.	959
(2) The period of the underpayment shall run from the day	960
the estimated payment was required to be made to the date on	961
which the payment is made. For purposes of this section, a	962
payment of estimated taxes on or before any payment date shall	963
be considered a payment of any previous underpayment only to the	964
extent the payment of estimated taxes exceeds the amount of the	965
payment presently required to be paid to avoid any penalty.	966
(E) An underpayment of any portion of tax liability	967
determined under division (D) of this section shall be due to	968
reasonable cause and the penalty imposed by this section shall	969
not be added to the taxes for the taxable year if any of the	970
following apply:	971
(1) The amount of estimated taxes that were paid equals at	972
least ninety per cent of the tax liability for the current	973
taxable year, determined by annualizing the income received	974
during the year up to the end of the month immediately preceding	975

the month in which the payment is due.	976
(2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under section 718.05 of the Revised Code for that year.	977 978 979 980 981 982 983
(3) The taxpayer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.	984 985 986 987
(F) (1) A tax administrator may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.	988 989 990 991
(2) A municipal corporation may, by ordinance or rule, waive the requirement for filing a declaration of estimated taxes for all taxpayers.	992 993 994
Sec. 2915.01. As used in this chapter:	995
(A) "Bookmaking" means the business of receiving or paying off bets. <u>"Bookmaking" does not include the conduct of sports gaming as permitted under Chapter 3775. of the Revised Code.</u>	996 997 998
(B) "Bet" means the hazarding of anything of value upon the result of an event, undertaking, or contingency, but does not include a bona fide business risk.	999 1000 1001
(C) "Scheme of chance" means a slot machine unless authorized under Chapter 3772. of the Revised Code, lottery	1002 1003

unless authorized under Chapter 3770. of the Revised Code, 1004
numbers game, pool conducted for profit, or other scheme in 1005
which a participant gives a valuable consideration for a chance 1006
to win a prize, but does not include bingo, a skill-based 1007
amusement machine, or a pool not conducted for profit. "Scheme 1008
of chance" includes the use of an electronic device to reveal 1009
the results of a game entry if valuable consideration is paid, 1010
directly or indirectly, for a chance to win a prize. Valuable 1011
consideration is deemed to be paid for a chance to win a prize 1012
in the following instances: 1013

(1) Less than fifty per cent of the goods or services sold 1014
by a scheme of chance operator in exchange for game entries are 1015
used or redeemed by participants at any one location; 1016

(2) Less than fifty per cent of participants who purchase 1017
goods or services at any one location do not accept, use, or 1018
redeem the goods or services sold or purportedly sold; 1019

(3) More than fifty per cent of prizes at any one location 1020
are revealed to participants through an electronic device 1021
simulating a game of chance or a "casino game" as defined in 1022
section 3772.01 of the Revised Code; 1023

(4) The good or service sold by a scheme of chance 1024
operator in exchange for a game entry cannot be used or redeemed 1025
in the manner advertised; 1026

(5) A participant pays more than fair market value for 1027
goods or services offered by a scheme of chance operator in 1028
order to receive one or more game entries; 1029

(6) A participant may use the electronic device to 1030
purchase additional game entries; 1031

(7) A participant may purchase additional game entries by 1032

using points or credits won as prizes while using the electronic 1033
device; 1034

(8) A scheme of chance operator pays out in prize money 1035
more than twenty per cent of the gross revenue received at one 1036
location; or 1037

(9) A participant makes a purchase or exchange in order to 1038
obtain any good or service that may be used to facilitate play 1039
on the electronic device. 1040

As used in this division, "electronic device" means a 1041
mechanical, video, digital, or electronic machine or device that 1042
is capable of displaying information on a screen or other 1043
mechanism and that is owned, leased, or otherwise possessed by 1044
any person conducting a scheme of chance, or by that person's 1045
partners, affiliates, subsidiaries, or contractors. "Electronic 1046
device" does not include an electronic instant bingo system. 1047

(D) "Game of chance" means poker, craps, roulette, or 1048
other game in which a player gives anything of value in the hope 1049
of gain, the outcome of which is determined largely by chance, 1050
but does not include bingo. 1051

(E) "Game of chance conducted for profit" means any game 1052
of chance designed to produce income for the person who conducts 1053
or operates the game of chance, but does not include bingo. 1054

(F) "Gambling device" means any of the following: 1055

(1) A book, totalizer, or other equipment for recording 1056
bets; 1057

(2) A ticket, token, or other device representing a 1058
chance, share, or interest in a scheme of chance or evidencing a 1059
bet; 1060

(3) A deck of cards, dice, gaming table, roulette wheel, 1061
slot machine, or other apparatus designed for use in connection 1062
with a game of chance; 1063

(4) Any equipment, device, apparatus, or paraphernalia 1064
specially designed for gambling purposes; 1065

(5) Bingo supplies sold or otherwise provided, or used, in 1066
violation of this chapter. 1067

(G) "Gambling offense" means any of the following: 1068

(1) A violation of ~~section 2915.02, 2915.03, 2915.04,~~ 1069
~~2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09,~~ 1070
~~2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code~~ this 1071
chapter; 1072

(2) A violation of an existing or former municipal 1073
ordinance or law of this or any other state or the United States 1074
substantially equivalent to any ~~section listed in division (G)~~ 1075
~~(1) provision of this section chapter~~ or a violation of section 1076
2915.06 of the Revised Code as it existed prior to July 1, 1996; 1077

(3) An offense under an existing or former municipal 1078
ordinance or law of this or any other state or the United 1079
States, of which gambling is an element; 1080

(4) A conspiracy or attempt to commit, or complicity in 1081
committing, any offense under division (G) (1), (2), or (3) of 1082
this section. 1083

(H) Except as otherwise provided in this chapter, 1084
"charitable organization" means either of the following: 1085

(1) An organization that is, ~~and has received from the~~ 1086
~~internal revenue service a determination letter that currently~~ 1087
~~is in effect stating that the organization is,~~ exempt from 1088

federal income taxation under subsection 501(a) and described in 1089
subsection 501(c)(3) of the Internal Revenue Code; 1090

(2) A volunteer rescue service organization, volunteer 1091
firefighter's organization, veteran's organization, fraternal 1092
organization, or sporting organization that is exempt from 1093
federal income taxation under subsection 501(c)(4), (c)(7), (c) 1094
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 1095

To qualify as a "charitable organization," an organization 1096
shall have been in continuous existence as such in this state 1097
for a period of two years immediately preceding either the 1098
making of an application for a bingo license under section 1099
2915.08 of the Revised Code or the conducting of any game of 1100
chance as provided in division (D) of section 2915.02 of the 1101
Revised Code. 1102

(I) "Religious organization" means any church, body of 1103
communicants, or group that is not organized or operated for 1104
profit and that gathers in common membership for regular worship 1105
and religious observances. 1106

(J) "Veteran's organization" means any individual post or 1107
state headquarters of a national veteran's association or an 1108
auxiliary unit of any individual post of a national veteran's 1109
association, which post, state headquarters, or auxiliary unit 1110
is incorporated as a nonprofit corporation and either has 1111
received a letter from the state headquarters of the national 1112
veteran's association indicating that the individual post or 1113
auxiliary unit is in good standing with the national veteran's 1114
association or has received a letter from the national veteran's 1115
association indicating that the state headquarters is in good 1116
standing with the national veteran's association. As used in 1117
this division, "national veteran's association" means any 1118

veteran's association that has been in continuous existence as 1119
such for a period of at least five years and either is 1120
incorporated by an act of the United States congress or has a 1121
national dues-paying membership of at least five thousand 1122
persons. 1123

(K) "Volunteer firefighter's organization" means any 1124
organization of volunteer firefighters, as defined in section 1125
146.01 of the Revised Code, that is organized and operated 1126
exclusively to provide financial support for a volunteer fire 1127
department or a volunteer fire company and that is recognized or 1128
ratified by a county, municipal corporation, or township. 1129

(L) "Fraternal organization" means any society, order, 1130
state headquarters, or association within this state, except a 1131
college or high school fraternity, that is not organized for 1132
profit, that is a branch, lodge, or chapter of a national or 1133
state organization, that exists exclusively for the common 1134
business or sodality of its members. 1135

(M) "Volunteer rescue service organization" means any 1136
organization of volunteers organized to function as an emergency 1137
medical service organization, as defined in section 4765.01 of 1138
the Revised Code. 1139

(N) "Charitable bingo game" means any bingo game described 1140
in division (O) (1) or (2) of this section that is conducted by a 1141
charitable organization that has obtained a license pursuant to 1142
section 2915.08 of the Revised Code and the proceeds of which 1143
are used for a charitable purpose. 1144

(O) "Bingo" means either of the following: 1145

(1) A game with all of the following characteristics: 1146

(a) The participants use bingo cards or sheets, including 1147

paper formats and electronic representation or image formats, 1148
that are divided into twenty-five spaces arranged in five 1149
horizontal and five vertical rows of spaces, with each space, 1150
except the central space, being designated by a combination of a 1151
letter and a number and with the central space being designated 1152
as a free space. 1153

(b) The participants cover the spaces on the bingo cards 1154
or sheets that correspond to combinations of letters and numbers 1155
that are announced by a bingo game operator. 1156

(c) A bingo game operator announces combinations of 1157
letters and numbers that appear on objects that a bingo game 1158
operator selects by chance, either manually or mechanically, 1159
from a receptacle that contains seventy-five objects at the 1160
beginning of each game, each object marked by a different 1161
combination of a letter and a number that corresponds to one of 1162
the seventy-five possible combinations of a letter and a number 1163
that can appear on the bingo cards or sheets. 1164

(d) The winner of the bingo game includes any participant 1165
who properly announces during the interval between the 1166
announcements of letters and numbers as described in division 1167
(O) (1) (c) of this section, that a predetermined and preannounced 1168
pattern of spaces has been covered on a bingo card or sheet 1169
being used by the participant. 1170

(2) Instant bingo, ~~punch boards~~ electronic instant bingo, 1171
and raffles. 1172

(P) "Conduct" means to back, promote, organize, manage, 1173
carry on, sponsor, or prepare for the operation of bingo or a 1174
game of chance, a scheme of chance, or a sweepstakes. 1175

(Q) "Bingo game operator" means any person, except 1176

security personnel, who performs work or labor at the site of bingo, including, but not limited to, collecting money from participants, handing out bingo cards or sheets or objects to cover spaces on bingo cards or sheets, selecting from a receptacle the objects that contain the combination of letters and numbers that appear on bingo cards or sheets, calling out the combinations of letters and numbers, distributing prizes, selling or redeeming instant bingo tickets or cards, selling or redeeming electronic instant bingo tickets, credits, or vouchers, accessing an electronic instant bingo system other than as a participant, supervising the operation of a punch board, selling raffle tickets, selecting raffle tickets from a receptacle and announcing the winning numbers in a raffle, and preparing, selling, and serving food or beverages. "Bingo game operator" does not include a person who is maintaining, updating, or repairing an electronic instant bingo system.

(R) "Participant" means any person who plays bingo. 1193

(S) "Bingo session" means a period that includes both of the following: 1194
1195

(1) Not to exceed five continuous hours for the conduct of one or more games described in division (O) (1) of this section, instant bingo, and ~~seal cards~~ electronic instant bingo; 1196
1197
1198

(2) A period for the conduct of instant bingo and ~~seal cards~~ electronic instant bingo for not more than two hours before and not more than two hours after the period described in division (S) (1) of this section. 1199
1200
1201
1202

(T) "Gross receipts" means all money or assets, including admission fees, that a person receives from bingo without the deduction of any amounts for prizes paid out or for the expenses 1203
1204
1205

of conducting bingo. "Gross receipts" does not include any money 1206
directly taken in from the sale of food or beverages by a 1207
charitable organization conducting bingo, or by a bona fide 1208
auxiliary unit or society of a charitable organization 1209
conducting bingo, provided all of the following apply: 1210

(1) The auxiliary unit or society has been in existence as 1211
a bona fide auxiliary unit or society of the charitable 1212
organization for at least two years prior to conducting bingo. 1213

(2) The person who purchases the food or beverage receives 1214
nothing of value except the food or beverage and items 1215
customarily received with the purchase of that food or beverage. 1216

(3) The food and beverages are sold at customary and 1217
reasonable prices. 1218

(U) "Security personnel" includes any person who either is 1219
a sheriff, deputy sheriff, marshal, deputy marshal, township 1220
constable, or member of an organized police department of a 1221
municipal corporation or has successfully completed a peace 1222
officer's training course pursuant to sections 109.71 to 109.79 1223
of the Revised Code and who is hired to provide security for the 1224
premises on which bingo is conducted. 1225

(V) "Charitable purpose" means that the net profit of 1226
bingo, other than instant bingo or electronic instant bingo, is 1227
used by, or is given, donated, or otherwise transferred to, any 1228
of the following: 1229

(1) Any organization that is described in subsection 1230
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 1231
and is either a governmental unit or an organization that is tax 1232
exempt under subsection 501(a) and described in subsection 1233
501(c)(3) of the Internal Revenue Code; 1234

(2) A veteran's organization that is a post, chapter, or organization of veterans, or an auxiliary unit or society of, or a trust or foundation for, any such post, chapter, or organization organized in the United States or any of its possessions, at least seventy-five per cent of the members of which are veterans and substantially all of the other members of which are individuals who are spouses, widows, or widowers of veterans, or such individuals, provided that no part of the net earnings of such post, chapter, or organization inures to the benefit of any private shareholder or individual, and further provided that the net profit is used by the post, chapter, or organization for the charitable purposes set forth in division (B) (12) of section 5739.02 of the Revised Code, is used for awarding scholarships to or for attendance at an institution mentioned in division (B) (12) of section 5739.02 of the Revised Code, is donated to a governmental agency, or is used for nonprofit youth activities, the purchase of United States or Ohio flags that are donated to schools, youth groups, or other bona fide nonprofit organizations, promotion of patriotism, or disaster relief;

(3) A fraternal organization that has been in continuous existence in this state for fifteen years and that uses the net profit exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, if contributions for such use would qualify as a deductible charitable contribution under subsection 170 of the Internal Revenue Code;

(4) A volunteer firefighter's organization that uses the net profit for the purposes set forth in division (K) of this section.

(W) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter amended.

(X) "Youth athletic organization" means any organization, not organized for profit, that is organized and operated exclusively to provide financial support to, or to operate, athletic activities for persons who are twenty-one years of age or younger by means of sponsoring, organizing, operating, or contributing to the support of an athletic team, club, league, or association.

(Y) "Youth athletic park organization" means any organization, not organized for profit, that satisfies both of the following:

(1) It owns, operates, and maintains playing fields that satisfy both of the following:

(a) The playing fields are used ~~at least one hundred days per year~~ for athletic activities by one or more organizations, not organized for profit, each of which is organized and operated exclusively to provide financial support to, or to operate, athletic activities for persons who are eighteen years of age or younger by means of sponsoring, organizing, operating, or contributing to the support of an athletic team, club, league, or association.

(b) The playing fields are not used for any profit-making activity at any time during the year.

(2) It uses the proceeds of bingo it conducts exclusively for the operation, maintenance, and improvement of its playing fields of the type described in division (Y)(1) of this section.

(Z) "Bingo supplies" means bingo cards or sheets; instant

bingo tickets or cards; electronic bingo aids; raffle tickets; 1294
punch boards; seal cards; instant bingo ticket dispensers; 1295
electronic instant bingo systems; and devices for selecting or 1296
displaying the combination of bingo letters and numbers or 1297
raffle tickets. Items that are "bingo supplies" are not gambling 1298
devices if sold or otherwise provided, and used, in accordance 1299
with this chapter. For purposes of this chapter, "bingo 1300
supplies" are not to be considered equipment used to conduct a 1301
bingo game. 1302

(AA) "Instant bingo" means a form of bingo that shall use 1303
folded or banded tickets or paper cards with perforated break- 1304
open tabs, a face of which is covered or otherwise hidden from 1305
view to conceal a number, letter, or symbol, or set of numbers, 1306
letters, or symbols, some of which have been designated in 1307
advance as prize winners, and may ~~also~~ include games in which 1308
some winners are determined by the random selection of one or 1309
more bingo numbers by the use of a seal card or bingo blower. 1310
"Instant bingo" also includes a punch board game. In all 1311
"instant bingo" the prize amount and structure shall be 1312
predetermined. "Instant bingo" does not include electronic 1313
instant bingo or any device that is activated by the insertion 1314
of a coin, currency, token, or an equivalent, and that contains 1315
as one of its components a video display monitor that is capable 1316
of displaying numbers, letters, symbols, or characters in 1317
winning or losing combinations. 1318

(BB) "Seal card" means a form of instant bingo that uses 1319
instant bingo tickets in conjunction with a board or placard 1320
that contains one or more seals that, when removed or opened, 1321
reveal predesignated winning numbers, letters, or symbols. 1322

(CC) "Raffle" means a form of bingo in which the one or 1323

more prizes are won by one or more persons who have purchased a raffle ticket. The one or more winners of the raffle are determined by drawing a ticket stub or other detachable section from a receptacle containing ticket stubs or detachable sections corresponding to all tickets sold for the raffle. "Raffle" does not include the drawing of a ticket stub or other detachable section of a ticket purchased to attend a professional sporting event if both of the following apply:

(1) The ticket stub or other detachable section is used to select the winner of a free prize given away at the professional sporting event; and

(2) The cost of the ticket is the same as the cost of a ticket to the professional sporting event on days when no free prize is given away.

(DD) "Punch board" means a form of instant bingo that uses a board containing a number of holes or receptacles of uniform size in which are placed, mechanically and randomly, serially numbered slips of paper that may be punched or drawn from the hole or receptacle ~~when used in conjunction with instant bingo.~~ A player may punch or draw the numbered slips of paper from the holes or receptacles and obtain the prize established for the game if the number drawn corresponds to a winning number or, if the punch board includes the use of a seal card, a potential winning number.

(EE) "Gross profit" means gross receipts minus the amount actually expended for the payment of prize awards.

(FF) "Net profit" means gross profit minus expenses.

(GG) "Expenses" means the reasonable amount of gross profit actually expended for all of the following:

(1) The purchase or lease of bingo supplies;	1353
(2) The annual license fee required under section 2915.08 of the Revised Code;	1354 1355
(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;	1356 1357
(4) Audits and accounting services;	1358
(5) Safes;	1359
(6) Cash registers;	1360
(7) Hiring security personnel;	1361
(8) Advertising bingo;	1362
(9) Renting premises in which to conduct a bingo session;	1363
(10) Tables and chairs;	1364
(11) Expenses for maintaining and operating a charitable organization's facilities, including, but not limited to, a post home, club house, lounge, tavern, or canteen and any grounds attached to the post home, club house, lounge, tavern, or canteen;	1365 1366 1367 1368 1369
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	1370 1371
(13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division (B) (1) <u>(F) (1)</u> of section 2915.08 of the Revised Code.	1372 1373 1374 1375
(HH) "Person" has the same meaning as in section 1.59 of the Revised Code and includes any firm or any other legal entity, however organized.	1376 1377 1378

(II) "Revoke" means to void permanently all rights and 1379
privileges of the holder of a license issued under section 1380
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1381
charitable gaming license issued by another jurisdiction. 1382

(JJ) "Suspend" means to interrupt temporarily all rights 1383
and privileges of the holder of a license issued under section 1384
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1385
charitable gaming license issued by another jurisdiction. 1386

(KK) "Distributor" means any person who purchases or 1387
obtains bingo supplies and who does either of the following: 1388

(1) Sells, offers for sale, or otherwise provides or 1389
offers to provide the bingo supplies to another person for use 1390
in this state; 1391

(2) Modifies, converts, adds to, or removes parts from the 1392
bingo supplies to further their promotion or sale for use in 1393
this state. 1394

(LL) "Manufacturer" means any person who assembles 1395
completed bingo supplies from raw materials, other items, or 1396
subparts or who modifies, converts, adds to, or removes parts 1397
from bingo supplies to further their promotion or sale. 1398

(MM) "Gross annual revenues" means the annual gross 1399
receipts derived from the conduct of bingo described in division 1400
(O) (1) of this section plus the annual net profit derived from 1401
the conduct of bingo described in division (O) (2) of this 1402
section. 1403

(NN) "Instant bingo ticket dispenser" means a mechanical 1404
device that dispenses an instant bingo ticket or card as the 1405
sole item of value dispensed and that has the following 1406
characteristics: 1407

(1) It is activated upon the insertion of United States	1408
currency.	1409
(2) It performs no gaming functions.	1410
(3) It does not contain a video display monitor or	1411
generate noise.	1412
(4) It is not capable of displaying any numbers, letters,	1413
symbols, or characters in winning or losing combinations.	1414
(5) It does not simulate or display rolling or spinning	1415
reels.	1416
(6) It is incapable of determining whether a dispensed	1417
bingo ticket or card is a winning or nonwinning ticket or card	1418
and requires a winning ticket or card to be paid by a bingo game	1419
operator.	1420
(7) It may provide accounting and security features to aid	1421
in accounting for the instant bingo tickets or cards it	1422
dispenses.	1423
(8) It is not part of an electronic network and is not	1424
interactive.	1425
(OO) (1) "Electronic bingo aid" means an electronic device	1426
used by a participant to monitor bingo cards or sheets purchased	1427
at the time and place of a bingo session and that does all of	1428
the following:	1429
(a) It provides a means for a participant to input numbers	1430
and letters announced by a bingo caller.	1431
(b) It compares the numbers and letters entered by the	1432
participant to the bingo faces previously stored in the memory	1433
of the device.	1434

(c) It identifies a winning bingo pattern.	1435
(2) "Electronic bingo aid" does not include any device into which a coin, currency, token, or an equivalent is inserted to activate play.	1436 1437 1438
(PP) " Deal of instant bingo tickets " means a single game of instant bingo tickets, <u>or a single game of electronic instant bingo tickets,</u> all with the same serial number.	1439 1440 1441
(QQ) (1) "Slot machine" means either of the following:	1442
(a) Any mechanical, electronic, video, or digital device that is capable of accepting anything of value, directly or indirectly, from or on behalf of a player who gives the thing of value in the hope of gain;	1443 1444 1445 1446
(b) Any mechanical, electronic, video, or digital device that is capable of accepting anything of value, directly or indirectly, from or on behalf of a player to conduct bingo or a scheme or game of chance.	1447 1448 1449 1450
(2) "Slot machine" does not include a skill-based amusement machine or, <u>an instant bingo ticket dispenser, or an electronic instant bingo system.</u>	1451 1452 1453
(RR) "Net profit from the proceeds of the sale of instant bingo <u>or electronic instant bingo</u> " means gross profit minus the ordinary, necessary, and reasonable expense expended for the purchase of instant-bingo supplies <u>for the purpose of conducting instant bingo or electronic instant bingo,</u> and, in the case of instant bingo <u>or electronic instant bingo</u> conducted by a veteran's, fraternal, or sporting organization, minus the payment by that organization of real property taxes and assessments levied on a premises on which instant bingo <u>or</u> <u>electronic instant bingo</u> is conducted.	1454 1455 1456 1457 1458 1459 1460 1461 1462 1463

(SS) "Charitable instant bingo organization" means an 1464
organization that is exempt from federal income taxation under 1465
subsection 501(a) and described in subsection 501(c)(3) of the 1466
Internal Revenue Code and is a charitable organization as 1467
defined in this section. A "charitable instant bingo 1468
organization" does not include a charitable organization that is 1469
exempt from federal income taxation under subsection 501(a) and 1470
described in subsection 501(c)(3) of the Internal Revenue Code 1471
and that is created by a veteran's organization, a fraternal 1472
organization, or a sporting organization in regards to bingo 1473
conducted or assisted by a veteran's organization, a fraternal 1474
organization, or a sporting organization pursuant to section 1475
2915.13 of the Revised Code. 1476

(TT) "Game flare" means the board or placard, or 1477
electronic representation of a board or placard, that 1478
accompanies each deal of instant bingo or electronic instant 1479
bingo tickets and that ~~has printed on or affixed to it~~ includes 1480
the following information for the game: 1481

(1) The name of the game; 1482

(2) The manufacturer's name or distinctive logo; 1483

(3) The form number; 1484

(4) The ticket count; 1485

(5) The prize structure, including the number of winning 1486
~~instant bingo~~ tickets by denomination and the respective winning 1487
symbol or number combinations for the winning ~~instant bingo~~ 1488
tickets; 1489

(6) The cost per play; 1490

(7) The serial number of the game. 1491

(UU) (1) "Skill-based amusement machine" means a 1492
mechanical, video, digital, or electronic device that rewards 1493
the player or players, if at all, only with merchandise prizes 1494
or with redeemable vouchers redeemable only for merchandise 1495
prizes, provided that with respect to rewards for playing the 1496
game all of the following apply: 1497

(a) The wholesale value of a merchandise prize awarded as 1498
a result of the single play of a machine does not exceed ten 1499
dollars; 1500

(b) Redeemable vouchers awarded for any single play of a 1501
machine are not redeemable for a merchandise prize with a 1502
wholesale value of more than ten dollars; 1503

(c) Redeemable vouchers are not redeemable for a 1504
merchandise prize that has a wholesale value of more than ten 1505
dollars times the fewest number of single plays necessary to 1506
accrue the redeemable vouchers required to obtain that prize; 1507
and 1508

(d) Any redeemable vouchers or merchandise prizes are 1509
distributed at the site of the skill-based amusement machine at 1510
the time of play. 1511

A card for the purchase of gasoline is a redeemable 1512
voucher for purposes of division (UU) (1) of this section even if 1513
the skill-based amusement machine for the play of which the card 1514
is awarded is located at a place where gasoline may not be 1515
legally distributed to the public or the card is not redeemable 1516
at the location of, or at the time of playing, the skill-based 1517
amusement machine. 1518

(2) A device shall not be considered a skill-based 1519
amusement machine and shall be considered a slot machine if it 1520

pays cash or one or more of the following apply:	1521
(a) The ability of a player to succeed at the game is	1522
impacted by the number or ratio of prior wins to prior losses of	1523
players playing the game.	1524
(b) Any reward of redeemable vouchers is not based solely	1525
on the player achieving the object of the game or the player's	1526
score;	1527
(c) The outcome of the game, or the value of the	1528
redeemable voucher or merchandise prize awarded for winning the	1529
game, can be controlled by a source other than any player	1530
playing the game.	1531
(d) The success of any player is or may be determined by a	1532
chance event that cannot be altered by player actions.	1533
(e) The ability of any player to succeed at the game is	1534
determined by game features not visible or known to the player.	1535
(f) The ability of the player to succeed at the game is	1536
impacted by the exercise of a skill that no reasonable player	1537
could exercise.	1538
(3) All of the following apply to any machine that is	1539
operated as described in division (UU) (1) of this section:	1540
(a) As used in division (UU) of this section, "game" and	1541
"play" mean one event from the initial activation of the machine	1542
until the results of play are determined without payment of	1543
additional consideration. An individual utilizing a machine that	1544
involves a single game, play, contest, competition, or	1545
tournament may be awarded redeemable vouchers or merchandise	1546
prizes based on the results of play.	1547
(b) Advance play for a single game, play, contest,	1548

competition, or tournament participation may be purchased. The 1549
cost of the contest, competition, or tournament participation 1550
may be greater than a single noncontest, competition, or 1551
tournament play. 1552

(c) To the extent that the machine is used in a contest, 1553
competition, or tournament, that contest, competition, or 1554
tournament has a defined starting and ending date and is open to 1555
participants in competition for scoring and ranking results 1556
toward the awarding of redeemable vouchers or merchandise prizes 1557
that are stated prior to the start of the contest, competition, 1558
or tournament. 1559

(4) For purposes of division (UU) (1) of this section, the 1560
mere presence of a device, such as a pin-setting, ball- 1561
releasing, or scoring mechanism, that does not contribute to or 1562
affect the outcome of the play of the game does not make the 1563
device a skill-based amusement machine. 1564

(VV) "Merchandise prize" means any item of value, but 1565
shall not include any of the following: 1566

(1) Cash, gift cards, or any equivalent thereof; 1567

(2) Plays on games of chance, state lottery tickets, or 1568
~~bingo, or instant bingo;~~ 1569

(3) Firearms, tobacco, or alcoholic beverages; or 1570

(4) A redeemable voucher that is redeemable for any of the 1571
items listed in division (VV) (1), (2), or (3) of this section. 1572

(WW) "Redeemable voucher" means any ticket, token, coupon, 1573
receipt, or other noncash representation of value. 1574

(XX) "Pool not conducted for profit" means a scheme in 1575
which a participant gives a valuable consideration for a chance 1576

to win a prize and the total amount of consideration wagered is 1577
distributed to a participant or participants. 1578

(YY) "Sporting organization" means a hunting, fishing, or 1579
trapping organization, other than a college or high school 1580
fraternity or sorority, that is not organized for profit, that 1581
is affiliated with a state or national sporting organization, 1582
including but not limited to, the league of Ohio sportsmen, and 1583
that has been in continuous existence in this state for a period 1584
of three years. 1585

(ZZ) "Community action agency" has the same meaning as in 1586
section 122.66 of the Revised Code. 1587

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1588
video, digital, or electronic machine or device that is owned, 1589
leased, or otherwise possessed by any person conducting a 1590
sweepstakes, or by that person's partners, affiliates, 1591
subsidiaries, or contractors, that is intended to be used by a 1592
sweepstakes participant, and that is capable of displaying 1593
information on a screen or other mechanism. A device is a 1594
sweepstakes terminal device if any of the following apply: 1595

(a) The device uses a simulated game terminal as a 1596
representation of the prizes associated with the results of the 1597
sweepstakes entries. 1598

(b) The device utilizes software such that the simulated 1599
game influences or determines the winning of or value of the 1600
prize. 1601

(c) The device selects prizes from a predetermined finite 1602
pool of entries. 1603

(d) The device utilizes a mechanism that reveals the 1604
content of a predetermined sweepstakes entry. 1605

(e) The device predetermines the prize results and stores 1606
those results for delivery at the time the sweepstakes entry 1607
results are revealed. 1608

(f) The device utilizes software to create a game result. 1609

(g) The device reveals the prize incrementally, even 1610
though the device does not influence the awarding of the prize 1611
or the value of any prize awarded. 1612

(h) The device determines and associates the prize with an 1613
entry or entries at the time the sweepstakes is entered. 1614

(2) As used in this division and in section 2915.02 of the 1615
Revised Code: 1616

(a) "Enter" means the act by which a person becomes 1617
eligible to receive any prize offered in a sweepstakes. 1618

(b) "Entry" means one event from the initial activation of 1619
the sweepstakes terminal device until all the sweepstakes prize 1620
results from that activation are revealed. 1621

(c) "Prize" means any gift, award, gratuity, good, 1622
service, credit, reward, or any other thing of value that may be 1623
transferred to a person, whether possession of the prize is 1624
actually transferred, or placed on an account or other record as 1625
evidence of the intent to transfer the prize. 1626

(d) "Sweepstakes terminal device facility" means any 1627
location in this state where a sweepstakes terminal device is 1628
provided to a sweepstakes participant, except as provided in 1629
division (G) of section 2915.02 of the Revised Code. 1630

(BBB) "Sweepstakes" means any game, contest, advertising 1631
scheme or plan, or other promotion where consideration is not 1632
required for a person to enter to win or become eligible to 1633

receive any prize, the determination of which is based upon 1634
chance. "Sweepstakes" does not include bingo as authorized under 1635
this chapter, pari-mutuel wagering as authorized by Chapter 1636
3769. of the Revised Code, lotteries conducted by the state 1637
lottery commission as authorized by Chapter 3770. of the Revised 1638
Code, and casino gaming as authorized by Chapter 3772. of the 1639
Revised Code. 1640

(CCC) (1) "Electronic instant bingo" means a form of bingo 1641
that consists of an electronic or digital representation of 1642
instant bingo in which a participant wins a prize if the 1643
participant's electronic instant bingo ticket contains a 1644
combination of numbers or symbols that was designated in advance 1645
as a winning combination, and to which all of the following 1646
apply: 1647

(a) Each deal has a predetermined, finite number of 1648
winning and losing tickets and a predetermined prize amount and 1649
deal structure, provided that there may be multiple winning 1650
combinations in each deal and multiple winning tickets. 1651

(b) Each electronic instant bingo ticket within a deal has 1652
a unique serial number that is not regenerated. 1653

(c) Each electronic instant bingo ticket within a deal is 1654
sold for the same price. 1655

(d) After a participant purchases an electronic instant 1656
bingo ticket, the combination of numbers or symbols on the 1657
ticket is revealed to the participant. 1658

(e) The reveal of numbers or symbols on the ticket may 1659
incorporate an entertainment or bonus theme, provided that the 1660
reveal does not include spinning reels that resemble a slot 1661
machine. 1662

(f) The reveal theme, if any, does not require additional 1663
consideration or award any prize other than any predetermined 1664
prize associated with the electronic instant bingo ticket. 1665

(2) "Electronic instant bingo" shall not include: 1666

(a) Any game, entertainment, or bonus theme that 1667
replicates or simulates the gambling games of keno, blackjack, 1668
roulette, poker, craps, other casino-style table games, or horse 1669
racing; 1670

(b) Any device operated by dropping one or more coins or 1671
tokens into a slot and pulling a handle or pushing a button or 1672
touchpoint on a touchscreen to activate one to three or more 1673
rotating reels marked into horizontal segments by varying 1674
symbols, where the predetermined prize amount depends on how and 1675
how many of the symbols line up when the rotating reels come to 1676
a rest; 1677

(c) Any device that includes a coin tray or hopper and the 1678
ability to dispense coins, cash, tokens, or anything of value 1679
other than a credit ticket voucher. 1680

(DDD) "Electronic instant bingo system" means a 1681
mechanical, electronic, digital, or video device that is used to 1682
play electronic instant bingo and any associated equipment or 1683
software used to conduct, manage, monitor, or document any 1684
aspect of electronic instant bingo. 1685

Sec. 2915.08. (A) ~~(1) Annually~~ Except as otherwise 1686
permitted under section 2915.092 of the Revised Code, annually 1687
before the first day of January, a charitable organization that 1688
desires to conduct bingo, ~~instant bingo at a bingo session, or~~ 1689
~~instant bingo other than at a bingo session shall make out, upon~~ 1690
~~a form to be furnished by the attorney general for that purpose,~~ 1691

an application for a license apply to the attorney general for 1692
one or more of the following types of licenses to conduct bingo, 1693
as appropriate: 1694

(1) A type I license to conduct bingo as described in 1695
division (O) (1) of section 2915.01 of the Revised Code; 1696

(2) A type II license to conduct instant bingo, electronic 1697
instant bingo, or both at a bingo session, ~~or~~; 1698

(3) A type III license to conduct instant bingo, 1699
electronic instant bingo, or both other than at a bingo session 1700
and ~~deliver that~~, in accordance with sections 2915.093 to 1701
2915.095 or section 2915.13 of the Revised Code, as applicable. 1702

(B) The application ~~to the attorney general together with~~ 1703
shall be accompanied by a license fee as follows: 1704

~~(a) Except as otherwise provided in this division, for (1)~~ 1705
~~If the charitable organization was not licensed to conduct bingo~~ 1706
~~under this chapter before July 1, 2003, a fee established by the~~ 1707
~~attorney general by rule adopted pursuant to section 111.15 of~~ 1708
~~the Revised Code.~~ 1709

(2) If the charitable organization was licensed to conduct 1710
bingo under this chapter before July 1, 2003, the following 1711
applicable fee: 1712

(a) For a type I license for ~~the~~ a charitable organization 1713
that wishes to conduct ~~of~~ bingo during twenty-six or more weeks 1714
in any calendar year, a license fee of two hundred dollars; 1715

(b) For a type II or type III license for ~~the~~ a charitable 1716
organization that previously has not been licensed under this 1717
chapter to conduct ~~of~~ instant bingo at a bingo session or 1718
electronic instant bingo ~~other than at a bingo session for a~~ 1719

~~charitable organization that previously has not been licensed~~ 1720
~~under this chapter to conduct instant bingo at a bingo session~~ 1721
~~or instant bingo other than at a bingo session and that wishes~~ 1722
to conduct bingo during twenty-six or more weeks in any calendar 1723
year, a license fee of five hundred dollars, and for any other; 1724

(c) For a type II or type III license for a charitable 1725
organization that previously has been licensed under this 1726
chapter to conduct instant bingo or electronic instant bingo and 1727
that desires to conduct bingo during twenty-six or more weeks in 1728
any calendar year, a license fee that is based upon the gross 1729
profits received by the charitable organization from the 1730
operation of instant bingo ~~at a bingo session or electronic~~ 1731
instant bingo ~~other than at a bingo session,~~ during the one-year 1732
period ending on the thirty-first day of October of the year 1733
immediately preceding the year for which the license is sought, 1734
and that is one of the following: 1735

(i) Five hundred dollars, if the total is fifty thousand 1736
dollars or less; 1737

(ii) One thousand two hundred fifty dollars plus one- 1738
fourth per cent of the gross profit, if the total is more than 1739
fifty thousand dollars but less than two hundred fifty thousand 1740
one dollars; 1741

(iii) Two thousand two hundred fifty dollars plus one-half 1742
per cent of the gross profit, if the total is more than two 1743
hundred fifty thousand dollars but less than five hundred 1744
thousand one dollars; 1745

(iv) Three thousand five hundred dollars plus one per cent 1746
of the gross profit, if the total is more than five hundred 1747
thousand dollars but less than one million one dollars; 1748

(v) Five thousand dollars plus one per cent of the gross profit, if the total is one million one dollars or more+. 1749
 1750

~~(e) A (d) For a type I, type II, or type III license for a charitable organization that desires to conduct bingo during fewer than twenty-six weeks in any calendar year, a reduced license fee established by the attorney general by rule adopted pursuant to division (G) of this section 111.15 of the Revised Code. 1751~~
 ~~1752~~
 ~~1753~~
 ~~1754~~
 ~~1755~~
 ~~1756~~

~~(d) For a license to conduct bingo for a charitable organization that prior to July 1, 2003, has not been licensed under this chapter to conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session, a license fee established by rule by the attorney general in accordance with division (H) of this section. 1757~~
 ~~1758~~
 ~~1759~~
 ~~1760~~
 ~~1761~~
 ~~1762~~

~~(2) (C) The application shall be in the form prescribed by the attorney general, shall be signed and sworn to by the applicant, and shall contain all of the following: 1763~~
 ~~1764~~
 ~~1765~~

~~(a) (1) The name and post-office address of the applicant; 1766~~

~~(b) (2) A statement that the applicant is a charitable organization and that it has been in continuous existence as a charitable organization in this state for two years immediately preceding the making of the application; 1767~~
 ~~1768~~
 ~~1769~~
 ~~1770~~

~~(e) (3) The location at which the organization will conduct bingo, which location shall be within the county in which the principal place of business of the applicant is located, the days of the week and the times on each of those days when bingo will be conducted, whether the organization owns, leases, or subleases the premises, and a copy of the rental agreement if it leases or subleases the premises; 1771~~
 ~~1772~~
 ~~1773~~
 ~~1774~~
 ~~1775~~
 ~~1776~~
 ~~1777~~

~~(d)~~ (4) A statement of the applicant's previous history, 1778
record, and association that is sufficient to establish that the 1779
applicant is a charitable organization, and a copy of a 1780
determination letter that is issued by the Internal Revenue 1781
Service and states that the organization is tax exempt under 1782
subsection 501(a) and described in subsection 501(c) (3), 501(c) 1783
(4), 501(c) (7), 501(c) (8), 501(c) (10), or 501(c) (19) of the 1784
Internal Revenue Code; 1785

~~(e)~~ (5) A statement as to whether the applicant has ever 1786
had any previous application refused, whether it previously has 1787
had a license revoked or suspended, and the reason stated by the 1788
attorney general for the refusal, revocation, or suspension; 1789

~~(f)~~ (6) A statement of the charitable purposes for which 1790
the net profit derived from bingo, ~~other than instant bingo,~~ 1791
described in division (O) (1) of section 2915.01 of the Revised 1792
Code will be used, and or a statement of how the net profit 1793
derived from instant bingo or electronic instant bingo will be 1794
distributed in accordance with section 2915.101 of the Revised 1795
Code, as applicable; 1796

~~(g)~~ (7) Other necessary and reasonable information that 1797
the attorney general may require by rule adopted pursuant to 1798
section 111.15 of the Revised Code; 1799

~~(h)~~ (8) If the applicant is a charitable trust as defined 1800
in section 109.23 of the Revised Code, a statement as to whether 1801
it has registered with the attorney general pursuant to section 1802
109.26 of the Revised Code or filed annual reports pursuant to 1803
section 109.31 of the Revised Code, and, if it is not required 1804
to do either, the exemption in section 109.26 or 109.31 of the 1805
Revised Code that applies to it; 1806

~~(i)~~ (9) If the applicant is a charitable organization as 1807
defined in section 1716.01 of the Revised Code, a statement as 1808
to whether it has filed with the attorney general a registration 1809
statement pursuant to section 1716.02 of the Revised Code and a 1810
financial report pursuant to section 1716.04 of the Revised 1811
Code, and, if it is not required to do both, the exemption in 1812
section 1716.03 of the Revised Code that applies to it~~r~~ 1813

~~(j)~~ (10) In the case of an applicant seeking to qualify as 1814
a youth athletic park organization, a statement issued by a 1815
board or body vested with authority under Chapter 755. of the 1816
Revised Code for the supervision and maintenance of recreation 1817
facilities in the territory in which the organization is 1818
located, certifying that the playing fields owned by the 1819
organization ~~were used for at least one hundred days during the~~ 1820
~~year in which the statement is issued, and were open for use to~~ 1821
all residents of that territory, regardless of race, color, 1822
creed, religion, sex, or national origin, for athletic 1823
activities by youth athletic organizations that do not 1824
discriminate on the basis of race, color, creed, religion, sex, 1825
or national origin~~r~~, and that the fields were not used for any 1826
profit-making activity at any time during the year. That type of 1827
board or body is authorized to issue the statement upon request 1828
and shall issue the statement if it finds that the applicant's 1829
playing fields were so used. 1830

~~(3)~~ (D) The attorney general, within thirty days after 1831
receiving a timely filed application from a charitable 1832
organization that has been issued a license under this section 1833
that has not expired and has not been revoked or suspended, 1834
shall send a temporary permit to the applicant specifying the 1835
date on which the application was filed with the attorney 1836
general and stating that, pursuant to section 119.06 of the 1837

Revised Code, the applicant may continue to conduct bingo until 1838
a new license is granted or, if the application is rejected, 1839
until fifteen days after notice of the rejection is mailed to 1840
the applicant. The temporary permit does not affect the validity 1841
of the applicant's application and does not grant any rights to 1842
the applicant except those rights specifically granted in 1843
section 119.06 of the Revised Code. The issuance of a temporary 1844
permit by the attorney general pursuant to this division does 1845
not prohibit the attorney general from rejecting the applicant's 1846
application because of acts that the applicant committed, or 1847
actions that the applicant failed to take, before or after the 1848
issuance of the temporary permit. 1849

~~(4)~~ (E) Within thirty days after receiving an initial 1850
license application from a charitable organization to conduct 1851
bingo, ~~instant bingo at a bingo session, or instant bingo other-~~ 1852
~~than at a bingo session,~~ the attorney general shall conduct a 1853
preliminary review of the application and notify the applicant 1854
regarding any deficiencies. Once an application is deemed 1855
complete, or beginning on the thirtieth day after the 1856
application is filed, if the attorney general failed to notify 1857
the applicant of any deficiencies, the attorney general shall 1858
have an additional sixty days to conduct an investigation and 1859
either grant, grant with limits, restrictions, or probationary 1860
conditions, or deny the application based on findings 1861
established and communicated in accordance with divisions ~~(B)~~ 1862
(F) and ~~(E)~~ (I) of this section. As an option to granting, 1863
granting with limits, restrictions, or probationary conditions, 1864
or denying an initial license application, the attorney general 1865
may grant a temporary license and request additional time to 1866
conduct the investigation if the attorney general has cause to 1867
believe that additional time is necessary to complete the 1868

investigation and has notified the applicant in writing about 1869
the specific concerns raised during the investigation. 1870

~~(B)(1)-(F)(1)~~ The attorney general shall adopt rules to 1871
enforce sections 2915.01, 2915.02, and 2915.07 to ~~2915.13~~ 1872
2915.15 of the Revised Code to ensure that bingo ~~or instant~~ 1873
~~bingo~~ is conducted in accordance with those sections and to 1874
maintain proper control over the conduct of bingo ~~or instant~~ 1875
~~bingo~~. The Except as otherwise provided in this section, the 1876
rules, except rules adopted pursuant to divisions (A)(2)(g) and 1877
(G) of this section, shall be adopted pursuant to Chapter 119. 1878
of the Revised Code. The attorney general shall license 1879
charitable organizations to conduct bingo, ~~instant bingo at a~~ 1880
~~bingo session, or instant bingo other than at a bingo session in~~ 1881
conformance with this chapter and with the licensing provisions 1882
of Chapter 119. of the Revised Code. 1883

(2) ~~The attorney general may refuse to grant a license to~~ 1884
~~any~~ If any of the following applies to an organization, or 1885
~~revoke or suspend the license of any organization, that does any~~ 1886
~~of the following or to which any of the following applies~~ the 1887
attorney general may refuse to grant a license to the 1888
organization, may revoke or suspend the organization's license, 1889
or may place limits, restrictions, or probationary conditions on 1890
the organization's license for a limited or indefinite period, 1891
as determined by the attorney general: 1892

(a) ~~Fails~~ The organization fails or has failed at any time 1893
to meet any requirement of section 109.26, 109.31, or 1716.02, 1894
or sections 2915.07 to ~~2915.11~~ 2915.15 of the Revised Code, or 1895
violates or has violated any provision of sections 2915.02 or 1896
2915.07 to 2915.13 of the Revised Code or any rule adopted by 1897
the attorney general pursuant to this ~~section,~~ chapter. 1898

(b) ~~Makes~~ The organization makes or has made an incorrect 1899
or false statement that is material to the granting of the 1900
license in an application filed ~~pursuant to division (A) of~~ 1901
under this section. 1902

(c) ~~Submits~~ The organization submits or has submitted any 1903
incorrect or false information relating to an application if the 1904
information is material to the granting of the license. 1905

(d) ~~Maintains~~ The organization maintains or has maintained 1906
any incorrect or false information that is material to the 1907
granting of the license in the records required to be kept 1908
pursuant to ~~divisions (A) and (C) of~~ section 2915.10 of the 1909
Revised Code, if applicable. 1910

(e) The attorney general has good cause to believe that 1911
the organization will not conduct bingo, ~~instant bingo at a~~ 1912
~~bingo session, or instant bingo other than at a bingo session~~ in 1913
accordance with sections 2915.07 to ~~2915.13~~ 2915.15 of the 1914
Revised Code or with any rule adopted by the attorney general 1915
pursuant to ~~this section~~ chapter. 1916

(3) If the attorney general has good cause to believe that 1917
any director or officer of the organization has breached the 1918
director's or officer's fiduciary duty to, or committed theft or 1919
any other type of misconduct related to, the organization or any 1920
other charitable organization that has been issued a bingo 1921
license under this chapter, the attorney general may refuse to 1922
grant a license to the organization, may impose limits, 1923
restrictions, or probationary conditions on the license, or may 1924
revoke or suspend the organization's license for a period not to 1925
exceed five years. 1926

(4) The attorney general may impose a civil fine on an 1927

organization licensed or permitted under this chapter for 1928
failure to comply with any restrictions, limits, or probationary 1929
conditions on its license, and for failure to comply with this 1930
chapter or any rule adopted under this chapter, according to a 1931
schedule of fines that the attorney general shall adopt in 1932
accordance with Chapter 119. of the Revised Code. 1933

(5) For the purposes of division ~~(B)~~~~(F)~~ of this section, 1934
any action of an officer, trustee, agent, representative, or 1935
bingo game operator of an organization is an action of the 1936
organization. 1937

~~(C)~~(G) The attorney general may grant licenses to 1938
charitable organizations that are branches, lodges, or chapters 1939
of national charitable organizations. 1940

~~(D)~~(H) The attorney general shall send notice of any of 1941
the following actions in writing to the prosecuting attorney and 1942
sheriff of the county in which the charitable organization will 1943
conduct bingo, instant bingo at a bingo session, or instant 1944
bingo other than at a bingo session, as stated in its 1945
application for a license or amended license, is located and to 1946
any other law enforcement agency in that county that so 1947
requests, of all of the following: 1948

(1) The issuance of ~~the~~a license under this section; 1949

(2) The issuance of ~~the~~an amended license under this 1950
section; 1951

(3) The rejection of an application for and refusal to 1952
grant a license under this section; 1953

(4) The revocation of any license previously issued under 1954
this section; 1955

(5) The suspension of any license previously issued under 1956
this section; 1957

(6) The placing of any limits, restrictions, or 1958
probationary conditions placed on a license issued under this 1959
section. 1960

~~(E)~~ (I) A license issued by the attorney general under 1961
this section shall set forth the information contained on the 1962
application of the charitable organization that the attorney 1963
general determines is relevant, including, but not limited to, 1964
the location at which the organization will conduct bingo, 1965
~~instant bingo at a bingo session, or instant bingo other than at~~ 1966
~~a bingo session~~ whether the license is a type I, type II, or 1967
type III license, and the days of the week and the times on each 1968
of those days when bingo will be conducted. If the attorney 1969
general refuses to grant, places limits, restrictions, or 1970
probationary conditions on, or revokes or suspends a license, 1971
the attorney general shall notify the applicant in writing and 1972
specifically identify the reason for the refusal, revocation, 1973
limit, restriction, probationary condition, or suspension in 1974
narrative form and, if applicable, by identifying the section of 1975
the Revised Code violated. The failure of the attorney general 1976
to give the written notice of the reasons for the refusal, 1977
revocation, limit, restriction, probationary condition, or 1978
suspension or a mistake in the written notice does not affect 1979
the validity of the attorney general's refusal to grant, or the 1980
revocation or suspension of, or limit, restriction, or 1981
probationary condition on, a license. If the attorney general 1982
fails to give the written notice or if there is a mistake in the 1983
written notice, the applicant may bring an action to compel the 1984
attorney general to comply with this division or to correct the 1985
mistake, but the attorney general's order refusing to grant, or 1986

placing a limit, restriction, or probationary condition on, or 1987
revoking or suspending, a license shall not be enjoined during 1988
the pendency of the action. 1989

~~(F)~~ (J) A charitable organization that has been issued a 1990
license ~~pursuant to division (B) of~~ under this section but that 1991
cannot conduct bingo ~~or instant bingo~~ at the location, or on the 1992
day of the week or at the time, specified on the license due to 1993
circumstances that make it impractical to do so, or that desires 1994
to conduct instant bingo, electronic instant bingo, or both 1995
other than at a bingo session at additional locations not 1996
identified on the license, may apply in writing, together with 1997
an application fee of two hundred fifty dollars, to the attorney 1998
general, at least thirty days prior to a change in or addition 1999
of a location, day of the week, or time, and request an amended 2000
license. As applicable, the application shall describe the 2001
causes making it impractical for the organization to conduct 2002
bingo ~~or instant bingo~~ in conformity with its license and shall 2003
indicate the location, days of the week, and times on each of 2004
those days when it desires to conduct bingo ~~or instant bingo~~ 2005
and, as applicable, shall indicate the additional locations at 2006
which it desires to conduct instant bingo, electronic instant 2007
bingo, or both other than at a bingo session. Except as 2008
otherwise provided in this division, the attorney general shall 2009
issue the amended license in accordance with division ~~(E)~~ (I) of 2010
this section, and the organization shall surrender its original 2011
license to the attorney general. The attorney general may refuse 2012
to grant an amended license according to the terms of division 2013
~~(B)~~ (F) of this section. 2014

~~(G) The attorney general, by rule adopted pursuant to~~ 2015
~~section 111.15 of the Revised Code, shall establish a schedule~~ 2016
~~of reduced license fees for charitable organizations that desire~~ 2017

~~to conduct bingo or instant bingo during fewer than twenty-six weeks in any calendar year.~~ 2018
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~~(H) The attorney general, by rule adopted pursuant to section 111.15 of the Revised Code, shall establish license fees for the conduct of bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session for charitable organizations that prior to July 1, 2003, have not been licensed to conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session under this chapter.~~ 2020
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~~(I)-(K)~~ The attorney general may enter into a written contract with any other state agency to delegate to that state agency the powers prescribed to the attorney general under Chapter 2915. of the Revised Code. 2027
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~~(J)-(L)~~ The attorney general, by rule adopted pursuant to section 111.15 of the Revised Code, may adopt rules to determine the requirements for a charitable organization that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code to be in good standing in the state. 2031
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Sec. 2915.081. (A) No distributor shall sell, offer to sell, or otherwise provide or offer to provide bingo supplies to another person, or modify, convert, add to, or remove parts from bingo supplies to further their promotion or sale, for use in this state without having obtained a license from the attorney general under this section. 2037
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(B) (1) The attorney general may issue a distributor license to any person that meets the requirements of this section. The application for the license shall be on a form prescribed by the attorney general and be accompanied by the 2043
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annual fee prescribed by this section. The license is valid for 2047
a period of one year, and the annual fee for the license is five 2048
thousand dollars. 2049

(2) Upon applying for or renewing a license under this 2050
section, an applicant shall file with and have approved by the 2051
attorney general a bond in which the applicant shall be the 2052
principal obligor, in the sum of fifty thousand dollars, with 2053
one or more sureties authorized to do business in this state. 2054
The applicant shall maintain the bond in effect as long as the 2055
license is valid; however, the liability of the surety under the 2056
bond shall not exceed an all-time aggregate liability of fifty 2057
thousand dollars. The bond, which may be in the form of a rider 2058
to a larger blanket liability bond, shall run to the state and 2059
to any person who may have a cause of action against the 2060
principal obligor of the bond for any liability arising out of a 2061
violation by the obligor of any provision of this chapter or any 2062
rule adopted pursuant to this chapter. 2063

(C) The attorney general may refuse to issue a distributor 2064
license to any person to which any of the following applies, or 2065
to any person that has an officer, partner, or other person who 2066
has an ownership interest of ten per cent or more and to whom 2067
any of the following applies: 2068

(1) The person, officer, or partner has been convicted of 2069
a disqualifying offense as determined in accordance with section 2070
9.79 of the Revised Code. 2071

(2) The person, officer, or partner has made an incorrect 2072
or false statement that is material to the granting of a license 2073
in an application submitted to the attorney general under this 2074
section or in a similar application submitted to a gambling 2075
licensing authority in another jurisdiction if the statement 2076

resulted in license revocation through administrative action in 2077
the other jurisdiction. 2078

(3) The person, officer, or partner has submitted any 2079
incorrect or false information relating to the application to 2080
the attorney general under this section, if the information is 2081
material to the granting of the license. 2082

(4) The person, officer, or partner has failed to correct 2083
any incorrect or false information that is material to the 2084
granting of the license in the records required to be maintained 2085
under division (F) of section 2915.10 of the Revised Code. 2086

(5) The person, officer, or partner has had a license 2087
related to gambling revoked or suspended under the laws of this 2088
state, another state, or the United States. 2089

(6) The attorney general has good cause to believe that a 2090
person, officer, or partner has committed a breach of fiduciary 2091
duty, theft, or other type of misconduct related to a charitable 2092
organization that has obtained a bingo license issued under this 2093
chapter. 2094

(D) The attorney general shall not issue a distributor 2095
license to any person that is involved in the conduct of bingo 2096
on behalf of a charitable organization or that is a lessor of 2097
premises used for the conduct of bingo. This division does not 2098
prohibit a distributor from advising charitable organizations on 2099
the use and benefit of specific bingo supplies or prohibit a 2100
distributor from advising a customer on operational methods to 2101
improve bingo profitability. 2102

(E) (1) No distributor shall sell, offer to sell, or 2103
otherwise provide or offer to provide bingo supplies to any 2104
person, or modify, convert, add to, or remove parts from bingo 2105

supplies to further their promotion or sale, for use in this 2106
state except to or for the use of a charitable organization that 2107
has been issued a license under section 2915.08 of the Revised 2108
Code or to another distributor that has been issued a license 2109
under this section. No distributor shall accept payment for the 2110
sale or other provision of bingo supplies other than by check or 2111
electronic fund transfer. 2112

(2) No distributor may donate, give, loan, lease, or 2113
otherwise provide any bingo supplies or equipment, or modify, 2114
convert, add to, or remove parts from bingo supplies to further 2115
their promotion or sale, to or for the use of a charitable 2116
organization for use in a bingo session conditioned on or in 2117
consideration for an exclusive right to provide bingo supplies 2118
to the charitable organization. A distributor may provide a 2119
licensed charitable organization with free samples of the 2120
distributor's products to be used as prizes or to be used for 2121
the purpose of sampling. 2122

(3) No distributor shall purchase bingo supplies for use 2123
in this state from any person except from a manufacturer issued 2124
a license under section 2915.082 of the Revised Code or from 2125
another distributor issued a license under this section. Subject 2126
to division (D) of section 2915.082 of the Revised Code, no 2127
distributor shall pay for purchased bingo supplies other than by 2128
check or electronic fund transfer. 2129

(4) No distributor shall participate in the conduct of 2130
bingo on behalf of a charitable organization or have any direct 2131
or indirect ownership interest in a premises used for the 2132
conduct of bingo. 2133

(5) No distributor shall knowingly solicit, offer, pay, or 2134
receive any kickback, bribe, or undocumented rebate, directly or 2135

indirectly, overtly or covertly, in cash or in kind, in return 2136
for providing bingo supplies to any person in this state. 2137

(F) (1) No distributor shall knowingly sell, offer to sell, 2138
or otherwise provide or offer to provide an electronic instant 2139
bingo system to any person for use in this state, or maintain, 2140
update, or repair an electronic instant bingo system, without 2141
first obtaining an electronic instant bingo distributor 2142
endorsement to the person's distributor license issued under 2143
this section. An applicant for a distributor license under this 2144
section may apply simultaneously for an electronic instant bingo 2145
distributor endorsement to that license. 2146

(2) An applicant for an electronic instant bingo 2147
distributor endorsement shall submit the application on a form 2148
prescribed by the attorney general and shall submit one complete 2149
set of fingerprints directly to the superintendent of the bureau 2150
of criminal identification and investigation for the purpose of 2151
conducting a criminal records check. The applicant shall provide 2152
the fingerprints using a method the superintendent prescribes 2153
pursuant to division (C) (2) of section 109.572 of the Revised 2154
Code and shall fill out the form the superintendent prescribes 2155
pursuant to division (C) (1) of that section. Upon receiving an 2156
application for an electronic instant bingo distributor 2157
endorsement, the attorney general shall request the 2158
superintendent, or a vendor approved by the bureau, to conduct a 2159
criminal records check based on the applicant's fingerprint 2160
impressions in accordance with division (A) (18) of that section. 2161
The applicant shall pay any fee required under division (C) (3) 2162
of that section. 2163

(3) The attorney general shall not issue an electronic 2164
instant bingo distributor endorsement to an applicant unless the 2165

attorney general has received the results of the criminal 2166
records check described in division (F) (2) of this section. The 2167
attorney general shall not issue an electronic instant bingo 2168
distributor endorsement to an applicant if the applicant, any 2169
officer or partner of the applicant, or any person who has an 2170
ownership interest of ten per cent or more in the applicant has 2171
violated any provision of this chapter or any rule adopted by 2172
the attorney general under this chapter or has violated any 2173
existing or former law or rule of this state, any other state, 2174
or the United States that is substantially equivalent to any 2175
provision of this chapter or any rule adopted by the attorney 2176
general under this chapter. 2177

(4) An electronic instant bingo distributor endorsement 2178
issued under this section shall be valid for the period of the 2179
underlying distributor license. 2180

(G) The attorney general may suspend, place limits, 2181
restrictions, or probationary conditions on, or revoke a 2182
distributor license or an electronic instant bingo distributor 2183
endorsement, for a limited or indefinite period of time at the 2184
attorney general's discretion, for any of the following reasons: 2185

(1) Any reason for which the attorney general may refuse 2186
to issue ~~a distributor the license specified in divisions (C) (2)~~ 2187
~~to (5) of this section~~ or endorsement; 2188

(2) The distributor holding the license or endorsement 2189
violates any provision of this chapter or any rule adopted by 2190
the attorney general under this chapter; 2191

(3) The distributor or any officer, partner, or other 2192
person who has an ownership interest of ten per cent or more in 2193
the distributor is convicted of either of the following: 2194

(a) A felony under the laws of this state, another state,
or the United States;

(b) Any gambling offense.

~~(G)~~ (H) The attorney general may adopt rules for the
application, acceptance, denial, suspension, revocation,
limitation, restriction, or condition of a distributor license
or endorsement, and to enforce any other provisions of this
section, in accordance with Chapter 119. of the Revised Code.

(I) The attorney general may impose a civil fine on a
distributor licensed or permitted under this chapter for failure
to comply with any restrictions, limits, or probationary
conditions on its license, or for failure to comply with this
chapter or any rule adopted under this chapter, according to a
schedule of fines that the attorney general shall adopt in
accordance with Chapter 119. of the Revised Code.

(J) Whoever violates division (A) ~~or, (E), or (F)~~ of this
section is guilty of illegally operating as a distributor.
Except as otherwise provided in this division, illegally
operating as a distributor is a misdemeanor of the first degree.
If the offender previously has been convicted of a violation of
division (A) ~~or, (E), or (F)~~ of this section, illegally
operating as a distributor is a felony of the fifth degree.

Sec. 2915.082. (A) No manufacturer shall sell, offer to
sell, or otherwise provide or offer to provide bingo supplies
for use in this state without having obtained a license from the
attorney general under this section.

(B) (1) The attorney general may issue a manufacturer
license to any person that meets the requirements of this
section. The application for the license shall be on a form

prescribed by the attorney general and be accompanied by the 2224
annual fee prescribed by this section. The license is valid for 2225
a period of one year, and the annual fee for the license is five 2226
thousand dollars. 2227

(2) Upon applying for or renewing a license under this 2228
section, an applicant shall file with and have approved by the 2229
attorney general a bond in which the applicant shall be the 2230
principal obligor, in the sum of fifty thousand dollars, with 2231
one or more sureties authorized to do business in this state. 2232
The applicant shall maintain the bond in effect as long as the 2233
license is valid; however, the liability of the surety under the 2234
bond shall not exceed an all-time aggregate liability of fifty 2235
thousand dollars. The bond, which may be in the form of a rider 2236
to a larger blanket liability bond, shall run to the state and 2237
to any person who may have a cause of action against the 2238
principal obligor of the bond for any liability arising out of a 2239
violation by the obligor of any provision of this chapter or any 2240
rule adopted pursuant to this chapter. 2241

(C) The attorney general may refuse to issue a 2242
manufacturer license to any person to which any of the following 2243
applies, or to any person that has an officer, partner, or other 2244
person who has an ownership interest of ten per cent or more and 2245
to whom any of the following applies: 2246

(1) The person, officer, or partner has been convicted of 2247
a disqualifying offense as determined in accordance with section 2248
9.79 of the Revised Code. 2249

(2) The person, officer, or partner has made an incorrect 2250
or false statement that is material to the granting of a license 2251
in an application submitted to the attorney general under this 2252
section or in a similar application submitted to a gambling 2253

licensing authority in another jurisdiction if the statement 2254
resulted in license revocation through administrative action in 2255
the other jurisdiction. 2256

(3) The person, officer, or partner has submitted any 2257
incorrect or false information relating to the application to 2258
the attorney general under this section, if the information is 2259
material to the granting of the license. 2260

(4) The person, officer, or partner has failed to correct 2261
any incorrect or false information that is material to the 2262
granting of the license in the records required to be maintained 2263
under division (G) of section 2915.10 of the Revised Code. 2264

(5) The person, officer, or partner has had a license 2265
related to gambling revoked or suspended under the laws of this 2266
state, another state, or the United States. 2267

(6) The attorney general has good cause to believe that 2268
the person, officer, or partner has committed a breach of 2269
fiduciary duty, theft, or other type of misconduct, related to a 2270
charitable organization that has obtained a bingo license under 2271
this chapter. 2272

(D) (1) No manufacturer shall sell, offer to sell, or 2273
otherwise provide or offer to provide bingo supplies to any 2274
person for use in this state except to a distributor that has 2275
been issued a license under section 2915.081 of the Revised 2276
Code. No manufacturer shall accept payment for the sale of bingo 2277
supplies other than by check or electronic fund transfer. 2278

(2) No manufacturer shall knowingly solicit, offer, pay, 2279
or receive any kickback, bribe, or undocumented rebate, directly 2280
or indirectly, overtly or covertly, in cash or in kind, in 2281
return for providing bingo supplies to any person in this state. 2282

(E) (1) No manufacturer shall knowingly sell, offer to sell, or otherwise provide or offer to provide an electronic instant bingo system to any person for use in this state, or submit an electronic instant bingo system for testing and approval under section 2915.15 of the Revised Code, without first obtaining an electronic instant bingo manufacturer endorsement to the person's manufacturer license issued under this section. An applicant for a manufacturer license under this section may apply simultaneously for an electronic instant bingo manufacturer endorsement to that license. 2283
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(2) A manufacturer licensed under this section may only sell, offer to sell, or otherwise provide or offer to provide electronic instant bingo systems that contain proprietary software owned by or licensed to the manufacturer. If the proprietary software is licensed to the manufacturer, the manufacturer shall provide a copy of the license along with the application for an endorsement under this section. 2293
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(3) An applicant for an electronic instant bingo manufacturer endorsement shall submit the application on a form prescribed by the attorney general and shall submit one complete set of fingerprints directly to the superintendent of the bureau of criminal identification and investigation for the purpose of conducting a criminal records check. The applicant shall provide the fingerprints using a method the superintendent prescribes pursuant to division (C) (2) of section 109.572 of the Revised Code and shall fill out the form the superintendent prescribes pursuant to division (C) (1) of that section. Upon receiving an application for an electronic instant bingo manufacturer endorsement, the attorney general shall request the superintendent, or a vendor approved by the bureau, to conduct a criminal records check based on the applicant's fingerprint 2300
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impressions in accordance with division (A) (18) of that section. 2314
The applicant shall pay any fee required under division (C) (3) 2315
of that section. 2316

(4) The attorney general shall not issue an electronic 2317
instant bingo manufacturer endorsement to an applicant unless 2318
the attorney general has received the results of the criminal 2319
records check described in division (E) (3) of this section. The 2320
attorney general shall not issue an electronic instant bingo 2321
manufacturer endorsement to an applicant if the applicant, any 2322
officer or partner of the applicant, or any person who has an 2323
ownership interest of ten per cent or more in the applicant has 2324
violated any existing or former law or rule of this state, any 2325
other state, or the United States that is substantially 2326
equivalent to any provision of this chapter or any rule adopted 2327
by the attorney general under this chapter. 2328

(F) (1) The attorney general may suspend, place limits, 2329
restrictions, or probationary conditions on, or revoke a 2330
manufacturer license or an electronic instant bingo manufacturer 2331
endorsement for a limited or indefinite period of time for any 2332
of the following reasons: 2333

(a) Any reason for which the attorney general may refuse 2334
to issue ~~a manufacturer the license specified in divisions (C)~~ 2335
~~(2) to (5) of this section or endorsement;~~ 2336

(b) The manufacturer holding the license or endorsement 2337
violates any provision of this chapter or any rule adopted by 2338
the attorney general under this chapter; 2339

(c) The manufacturer or any officer, partner, or other 2340
person who has an ownership interest of ten per cent or more in 2341
the manufacturer is convicted of either of the following: 2342

(i) A felony under the laws of this state, another state, 2343
or the United States; 2344

(ii) Any gambling offense. 2345

(2) The attorney general may perform an onsite inspection 2346
of a manufacturer of bingo supplies that is selling, offering to 2347
sell, or otherwise providing or offering to provide bingo 2348
supplies or that is applying for a license to sell, offer to 2349
sell, or otherwise provide or offer to provide bingo supplies in 2350
this state. 2351

(3) (a) The attorney general shall establish by rule an 2352
application and renewal fee for an electronic instant bingo 2353
manufacturer endorsement in an amount sufficient to cover the 2354
costs the attorney general incurs in processing applications for 2355
electronic instant bingo manufacturer endorsements and 2356
investigating an applicant's suitability. 2357

(b) If the cost of processing a particular application and 2358
investigating the applicant's suitability exceeds the amount of 2359
the application and renewal fee, the attorney general may charge 2360
the applicant an additional fee as necessary to cover that cost. 2361

(c) The attorney general shall not issue an electronic 2362
instant bingo manufacturer endorsement unless the attorney 2363
general has received payment in full from the applicant for all 2364
fees to be charged under this section. 2365

~~(F)~~ (G) The attorney general may adopt rules for the 2366
application, acceptance, denial, suspension, revocation, 2367
limitation, restriction, or condition of a manufacturer license 2368
or endorsement described in this section, and to enforce any 2369
other provisions of this section, in accordance with Chapter 2370
119. of the Revised Code. 2371

(H) The attorney general may impose a civil fine on a 2372
manufacturer licensed or permitted under this chapter for 2373
failure to comply with any restrictions, limits, or probationary 2374
conditions on its license, and for failure to comply with this 2375
chapter or any rule adopted under this chapter, according to a 2376
schedule of fines that the attorney general shall adopt in 2377
accordance with Chapter 119. of the Revised Code. 2378

(I) Whoever violates division (A) ~~or, (D), or (E)~~ of this 2379
section is guilty of illegally operating as a manufacturer. 2380
Except as otherwise provided in this division, illegally 2381
operating as a manufacturer is a misdemeanor of the first 2382
degree. If the offender previously has been convicted of a 2383
violation of division (A) ~~or, (D), or (E)~~ of this section, 2384
illegally operating as a manufacturer is a felony of the fifth 2385
degree. 2386

Sec. 2915.09. (A) No charitable organization that conducts 2387
bingo shall fail to do any of the following: 2388

(1) Own all of the equipment used to conduct bingo or 2389
lease that equipment from a charitable organization that is 2390
licensed to conduct bingo, or from the landlord of a premises 2391
where bingo is conducted, for a rental rate that is not more 2392
than is customary and reasonable for that equipment; 2393

(2) Except as otherwise provided in division (A) (3) of 2394
this section, use all of the gross receipts from bingo for 2395
paying prizes, for reimbursement of expenses for or for renting 2396
premises in which to conduct a bingo session, for reimbursement 2397
of expenses for or for purchasing or leasing bingo supplies used 2398
in conducting bingo, for reimbursement of expenses for or for 2399
hiring security personnel, for reimbursement of expenses for or 2400
for advertising bingo, or for reimbursement of other expenses or 2401

for other expenses listed in division (GG) of section 2915.01 of 2402
the Revised Code, provided that the amount of the receipts so 2403
spent is not more than is customary and reasonable for a similar 2404
purchase, lease, hiring, advertising, or expense. If the 2405
building in which bingo is conducted is owned by the charitable 2406
organization conducting bingo and the bingo conducted includes a 2407
form of bingo described in division (O) (1) of section 2915.01 of 2408
the Revised Code, the charitable organization may deduct from 2409
the total amount of the gross receipts from each session a sum 2410
equal to the lesser of six hundred dollars or forty-five per 2411
cent of the gross receipts from the bingo described in that 2412
division as consideration for the use of the premises. 2413

(3) Use, or give, donate, or otherwise transfer, all of 2414
the net profit derived from bingo, ~~other than instant bingo,~~ 2415
described in division (O) (1) of section 2915.01 of the Revised 2416
Code for a charitable purpose listed in its license application 2417
and described in division (V) of section 2915.01 of the Revised 2418
Code, or distribute all of the net profit from the proceeds of 2419
the sale of instant bingo or electronic instant bingo as stated 2420
in its license application and in accordance with section 2421
2915.101 of the Revised Code, as applicable. 2422

(B) No charitable organization that conducts a bingo game 2423
described in division (O) (1) of section 2915.01 of the Revised 2424
Code shall fail to do any of the following: 2425

(1) Conduct the bingo game on premises that are owned by 2426
the charitable organization, on premises that are owned by 2427
another charitable organization and leased from that charitable 2428
organization for a rental rate not in excess of the lesser of 2429
six hundred dollars per bingo session or forty-five per cent of 2430
the gross receipts of the bingo session, on premises that are 2431

leased from a person other than a charitable organization for a 2432
rental rate that is not more than is customary and reasonable 2433
for premises that are similar in location, size, and quality but 2434
not in excess of four hundred fifty dollars per bingo session, 2435
or on premises that are owned by a person other than a 2436
charitable organization, that are leased from that person by 2437
another charitable organization, and that are subleased from 2438
that other charitable organization by the charitable 2439
organization for a rental rate not in excess of four hundred 2440
fifty dollars per bingo session. No charitable organization is 2441
required to pay property taxes or assessments on premises that 2442
the charitable organization leases from another person to 2443
conduct bingo sessions. If the charitable organization leases 2444
from a person other than a charitable organization the premises 2445
on which it conducts bingo sessions, the lessor of the premises 2446
shall provide the premises to the organization and shall not 2447
provide the organization with bingo game operators, security 2448
personnel, concessions or concession operators, bingo supplies, 2449
or any other type of service. A charitable organization shall 2450
not lease or sublease premises that it owns or leases to more 2451
than three other charitable organizations per calendar week for 2452
conducting bingo sessions on the premises. A person that is not 2453
a charitable organization shall not lease premises that it owns, 2454
leases, or otherwise is empowered to lease to more than three 2455
charitable organizations per calendar week for conducting bingo 2456
sessions on the premises. In no case shall more than nine bingo 2457
sessions be conducted on any premises in any calendar week. 2458

(2) Display its license conspicuously at the premises 2459
where the bingo session is conducted; 2460

(3) Conduct the bingo session in accordance with the 2461
definition of bingo set forth in division (O) (1) of section 2462

2915.01 of the Revised Code.	2463
(C) No charitable organization that conducts a bingo game	2464
described in division (O) (1) of section 2915.01 of the Revised	2465
Code shall do any of the following:	2466
(1) Pay any compensation to a bingo game operator for	2467
operating a bingo session that is conducted by the charitable	2468
organization or for preparing, selling, or serving food or	2469
beverages at the site of the bingo session, permit any auxiliary	2470
unit or society of the charitable organization to pay	2471
compensation to any bingo game operator who prepares, sells, or	2472
serves food or beverages at a bingo session conducted by the	2473
charitable organization, or permit any auxiliary unit or society	2474
of the charitable organization to prepare, sell, or serve food	2475
or beverages at a bingo session conducted by the charitable	2476
organization, if the auxiliary unit or society pays any	2477
compensation to the bingo game operators who prepare, sell, or	2478
serve the food or beverages;	2479
(2) Pay consulting fees to any person for any services	2480
performed in relation to the bingo session;	2481
(3) Pay concession fees to any person who provides	2482
refreshments to the participants in the bingo session;	2483
(4) Except as otherwise provided in division (C) (4) of	2484
this section, conduct more than three bingo sessions in any	2485
seven-day period. A volunteer firefighter's organization or a	2486
volunteer rescue service organization that conducts not more	2487
than five bingo sessions in a calendar year may conduct more	2488
than three bingo sessions in a seven-day period after notifying	2489
the attorney general when it will conduct the sessions.	2490
(5) Pay out more than six thousand dollars in prizes for	2491

bingo games described in division (O) (1) of section 2915.01 of 2492
the Revised Code during any bingo session that is conducted by 2493
the charitable organization. "Prizes" does not include awards 2494
from the conduct of instant bingo. 2495

(6) Conduct a bingo session at any time during the eight- 2496
hour period between two a.m. and ten a.m., at any time during, 2497
or within ten hours of, a bingo game conducted for amusement 2498
only pursuant to section 2915.12 of the Revised Code, at any 2499
premises not specified on its license, or on any day of the week 2500
or during any time period not specified on its license. Division 2501
(A) (6) of this section does not prohibit the sale of instant 2502
bingo tickets beginning at nine a.m. for a bingo session that 2503
begins at ten a.m. If circumstances make it impractical for the 2504
charitable organization to conduct a bingo session at the 2505
premises, or on the day of the week or at the time, specified on 2506
its license, or if a charitable organization wants to conduct 2507
bingo sessions on a day of the week or at a time other than the 2508
day or time specified on its license, the charitable 2509
organization may apply in writing to the attorney general for an 2510
amended license pursuant to division ~~(F)~~ (J) of section 2915.08 2511
of the Revised Code. A charitable organization may apply twice 2512
in each calendar year for an amended license to conduct bingo 2513
sessions on a day of the week or at a time other than the day or 2514
time specified on its license. If the amended license is 2515
granted, the organization may conduct bingo sessions at the 2516
premises, on the day of the week, and at the time specified on 2517
its amended license. 2518

(7) Permit any person whom the charitable organization 2519
knows, or should have known, is under the age of eighteen to 2520
work as a bingo game operator; 2521

(8) Permit any person whom the charitable organization knows, or should have known, has been convicted of a felony or gambling offense in any jurisdiction to be a bingo game operator;	2522 2523 2524 2525
(9) Permit the lessor of the premises on which the bingo session is conducted, if the lessor is not a charitable organization, to provide the charitable organization with bingo game operators, security personnel, concessions, bingo supplies, or any other type of service;	2526 2527 2528 2529 2530
(10) Purchase or lease bingo supplies from any person except a distributor issued a license under section 2915.081 of the Revised Code;	2531 2532 2533
(11) (a) Use or permit the use of electronic bingo aids except under the following circumstances:	2534 2535
(i) For any single participant, not more than ninety bingo faces can be played using an electronic bingo aid or aids.	2536 2537
(ii) The charitable organization shall provide a participant using an electronic bingo aid with corresponding paper bingo cards or sheets.	2538 2539 2540
(iii) The total price of bingo faces played with an electronic bingo aid shall be equal to the total price of the same number of bingo faces played with a paper bingo card or sheet sold at the same bingo session but without an electronic bingo aid.	2541 2542 2543 2544 2545
(iv) An electronic bingo aid cannot be part of an electronic network other than a network that includes only bingo aids and devices that are located on the premises at which the bingo is being conducted or be interactive with any device not located on the premises at which the bingo is being conducted.	2546 2547 2548 2549 2550

(v) An electronic bingo aid cannot be used to participate 2551
in bingo that is conducted at a location other than the location 2552
at which the bingo session is conducted and at which the 2553
electronic bingo aid is used. 2554

(vi) An electronic bingo aid cannot be used to provide for 2555
the input of numbers and letters announced by a bingo caller 2556
other than the bingo caller who physically calls the numbers and 2557
letters at the location at which the bingo session is conducted 2558
and at which the electronic bingo aid is used. 2559

(b) The attorney general may adopt rules in accordance 2560
with Chapter 119. of the Revised Code that govern the use of 2561
electronic bingo aids. The rules may include a requirement that 2562
an electronic bingo aid be capable of being audited by the 2563
attorney general to verify the number of bingo cards or sheets 2564
played during each bingo session. 2565

(12) Permit any person the charitable organization knows, 2566
or should have known, to be under eighteen years of age to play 2567
bingo described in division (O) (1) of section 2915.01 of the 2568
Revised Code. 2569

(D) (1) Except as otherwise provided in division (D) (3) of 2570
this section, no charitable organization shall provide to a 2571
bingo game operator, and no bingo game operator shall receive or 2572
accept, any commission, wage, salary, reward, tip, donation, 2573
gratuity, or other form of compensation, directly or indirectly, 2574
regardless of the source, for conducting bingo or providing 2575
other work or labor at the site of bingo during a bingo session. 2576

(2) Except as otherwise provided in division (D) (3) of 2577
this section, no charitable organization shall provide to a 2578
bingo game operator any commission, wage, salary, reward, tip, 2579

donation, gratuity, or other form of compensation, directly or 2580
indirectly, regardless of the source, for conducting instant 2581
bingo, electronic instant bingo, or both other than at a bingo 2582
session at the site of instant bingo, electronic instant bingo, 2583
or both other than at a bingo session. 2584

(3) Nothing in division (D) of this section prohibits an 2585
employee of a fraternal organization, veteran's organization, or 2586
sporting organization from selling instant bingo tickets or 2587
cards to the organization's members or invited guests, as long 2588
as no portion of the employee's compensation is paid from any 2589
receipts of bingo. 2590

(E) Notwithstanding division (B) (1) of this section, a 2591
charitable organization that, prior to December 6, 1977, has 2592
entered into written agreements for the lease of premises it 2593
owns to another charitable organization or other charitable 2594
organizations for the conducting of bingo sessions so that more 2595
than two bingo sessions are conducted per calendar week on the 2596
premises, and a person that is not a charitable organization and 2597
that, prior to December 6, 1977, has entered into written 2598
agreements for the lease of premises it owns to charitable 2599
organizations for the conducting of more than two bingo sessions 2600
per calendar week on the premises, may continue to lease the 2601
premises to those charitable organizations, provided that no 2602
more than four sessions are conducted per calendar week, that 2603
the lessor organization or person has notified the attorney 2604
general in writing of the organizations that will conduct the 2605
sessions and the days of the week and the times of the day on 2606
which the sessions will be conducted, that the initial lease 2607
entered into with each organization that will conduct the 2608
sessions was filed with the attorney general prior to December 2609
6, 1977, and that each organization that will conduct the 2610

sessions was issued a license to conduct bingo games by the attorney general prior to December 6, 1977.

(F) This section does not prohibit a bingo licensed charitable organization or a game operator from giving any person an instant bingo ticket as a prize.

(G) Whoever violates division (A) (2) of this section is guilty of illegally conducting a bingo game, a felony of the fourth degree. Except as otherwise provided in this division, whoever violates division (A) (1) or (3), (B) (1), (2), or (3), (C) (1) to ~~(12)~~(11), or (D) of this section is guilty of a minor misdemeanor. If the offender previously has been convicted of a violation of division (A) (1) or (3), (B) (1), (2), or (3), (C) (1) to (11), or (D) of this section, a violation of division (A) (1) or (3), (B) (1), (2), or (3), (C), or (D) of this section is a misdemeanor of the first degree. Whoever violates division (C) (12) of this section is guilty of a misdemeanor of the first degree, or if the offender previously has been convicted of a violation of division (C) (12) of this section, a felony of the fourth degree.

Sec. 2915.091. (A) No charitable organization that conducts instant bingo shall do any of the following:

(1) Fail to comply with the requirements of divisions (A) (1), (2), and (3) of section 2915.09 of the Revised Code;

(2) Conduct instant bingo unless either of the following applies:

(a) That organization is, and has received from the internal revenue service a determination letter that is currently in effect stating that the organization is, exempt from federal income taxation under subsection 501(a), is

described in subsection 501(c)(3) of the Internal Revenue Code, 2640
is a charitable organization as defined in section 2915.01 of 2641
the Revised Code, is in good standing in the state pursuant to 2642
section 2915.08 of the Revised Code, and is in compliance with 2643
Chapter 1716. of the Revised Code; 2644

(b) That organization is, and has received from the 2645
internal revenue service a determination letter that is 2646
currently in effect stating that the organization is, exempt 2647
from federal income taxation under subsection 501(a), is 2648
described in subsection 501(c)(7), 501(c)(8), 501(c)(10), or 2649
501(c)(19) or is a veteran's organization described in 2650
subsection 501(c)(4) of the Internal Revenue Code, and conducts 2651
instant bingo under section 2915.13 of the Revised Code. 2652

(3) Conduct instant bingo on any day, at any time, or at 2653
any premises not specified on the organization's license issued 2654
pursuant to section 2915.08 of the Revised Code; 2655

(4) Permit any person whom the organization knows or 2656
should have known has been convicted of a felony or gambling 2657
offense in any jurisdiction to be a bingo game operator in the 2658
conduct of instant bingo; 2659

(5) Purchase or lease supplies used to conduct instant 2660
bingo or punch board games from any person except a distributor 2661
licensed under section 2915.081 of the Revised Code; 2662

(6) Sell or provide any instant bingo ticket or card for a 2663
price different from the price printed on it by the manufacturer 2664
on either the instant bingo ticket or card or on the game flare; 2665

(7) Sell an instant bingo ticket or card to a person under 2666
eighteen years of age; 2667

(8) Fail to keep unsold instant bingo tickets or cards for 2668

less than three years; 2669

(9) Pay any compensation to a bingo game operator for 2670
conducting instant bingo that is conducted by the organization 2671
or for preparing, selling, or serving food or beverages at the 2672
site of the instant bingo game, permit any auxiliary unit or 2673
society of the organization to pay compensation to any bingo 2674
game operator who prepares, sells, or serves food or beverages 2675
at an instant bingo game conducted by the organization, or 2676
permit any auxiliary unit or society of the organization to 2677
prepare, sell, or serve food or beverages at an instant bingo 2678
game conducted by the organization, if the auxiliary unit or 2679
society pays any compensation to the bingo game operators who 2680
prepare, sell, or serve the food or beverages; 2681

(10) Pay fees to any person for any services performed in 2682
relation to an instant bingo game, except as provided in 2683
division (D) of section 2915.093 of the Revised Code; 2684

(11) Pay fees to any person who provides refreshments to 2685
the participants in an instant bingo game; 2686

(12) (a) Allow instant bingo tickets or cards to be sold to 2687
bingo game operators at a premises at which the organization 2688
sells instant bingo tickets or cards or to be sold to employees 2689
of a D permit holder who are working at a premises at which 2690
instant bingo tickets or cards are sold; 2691

(b) Division (A) (12) (a) of this section does not prohibit 2692
a licensed charitable organization or a bingo game operator from 2693
giving any person an instant bingo ticket as a prize in place of 2694
a cash prize won by a participant in an instant bingo game. In 2695
no case shall an instant bingo ticket or card be sold or 2696
provided for a price different from the price printed on it by 2697

the manufacturer on either the instant bingo ticket or card or
on the game flare. 2698
2699

(13) Fail to display its bingo license, and the serial 2700
numbers of the deal of instant bingo tickets or cards to be 2701
sold, conspicuously at each premises at which it sells instant 2702
bingo tickets or cards; 2703

(14) Possess a deal of instant bingo tickets or cards that 2704
was not purchased from a distributor licensed under section 2705
2915.081 of the Revised Code as reflected on an invoice issued 2706
by the distributor that contains all of the information required 2707
by division (E) of section 2915.10 of the Revised Code; 2708

(15) Fail, once it opens a deal of instant bingo tickets 2709
or cards, to continue to sell the tickets or cards in that deal 2710
until the tickets or cards with the top two highest tiers of 2711
prizes in that deal are sold; 2712

(16) Possess bingo supplies that were not obtained in 2713
accordance with ~~sections 2915.01 to 2915.13 of the Revised Code~~
this chapter. 2714
2715

(B) A charitable organization may purchase, lease, or use 2716
instant bingo ticket dispensers to sell instant bingo tickets or 2717
cards. 2718

(C) The attorney general may adopt rules in accordance 2719
with Chapter 119. of the Revised Code that govern the conduct of 2720
instant bingo by charitable organizations. Before those rules 2721
are adopted, the attorney general shall reference the 2722
recommended standards for opacity, randomization, minimum 2723
information, winner protection, color, and cutting for instant 2724
bingo tickets or cards, seal cards, and punch boards established 2725
by the North American gaming regulators association. 2726

(D) Whoever violates division (A) of this section or a rule adopted under division (C) of this section is guilty of illegal instant bingo conduct. Except as otherwise provided in this division, illegal instant bingo conduct is a misdemeanor of the first degree. If the offender previously has been convicted of a violation of division (A) of this section or of such a rule, illegal instant bingo conduct is a felony of the fifth degree.

Sec. 2915.093. (A) As used in this section, "retail income from all commercial activity" means the income that a person receives from the provision of goods, services, or activities that are provided at the location where instant bingo other than at a bingo session is conducted, including the sale of instant bingo tickets. A religious organization that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code, at not more than one location at which it conducts its charitable programs, may include donations from its members and guests as retail income.

(B) (1) If a charitable instant bingo organization conducts instant bingo other than at a bingo session under a type III license issued under section 2915.08 of the Revised Code, the charitable instant bingo organization shall enter into a written contract with the owner or lessor of the location at which the instant bingo is conducted to allow the owner or lessor to assist in the conduct of instant bingo other than at a bingo session, identify each location where the instant bingo other than at a bingo session is being conducted, and identify the owner or lessor of each location.

(2) A charitable instant bingo organization that conducts

instant bingo other than at a bingo session under a type III 2757
license issued under section 2915.08 of the Revised Code is not 2758
required to enter into a written contract with the owner or 2759
lessor of the location at which the instant bingo is conducted, 2760
provided that the owner or lessor is not assisting in the 2761
conduct of the instant bingo other than at a bingo session and 2762
provided that the conduct of the instant bingo other than at a 2763
bingo session at that location is not more than five days per 2764
calendar year and not more than ten hours per day. 2765

(C) Except as provided in division (F) of this section, no 2766
charitable instant bingo organization shall conduct instant 2767
bingo other than at a bingo session at a location where the 2768
primary source of retail income from all commercial activity at 2769
that location is the sale of instant bingo tickets. 2770

(D) The owner or lessor of a location that enters into a 2771
contract pursuant to division (B) of this section shall pay the 2772
full gross profit to the charitable instant bingo organization, 2773
in return for the deal of instant bingo tickets. The owner or 2774
lessor may retain the money that the owner or lessor receives 2775
for selling the instant bingo tickets, provided, however, that 2776
after the deal has been sold, the owner or lessor shall pay to 2777
the charitable instant bingo organization the value of any 2778
unredeemed instant bingo prizes remaining in the deal of instant 2779
bingo tickets. 2780

The charitable instant bingo organization shall pay six 2781
per cent of the total gross receipts of any deal of instant 2782
bingo tickets for the purpose of reimbursing the owner or lessor 2783
for expenses described in this division. 2784

As used in this division, "expenses" means those items 2785
provided for in divisions (GG) (4), (5), (6), (7), (8), (12), and 2786

(13) of section 2915.01 of the Revised Code and that percentage 2787
of the owner's or lessor's rent for the location where instant 2788
bingo is conducted. "Expenses," in the aggregate, shall not 2789
exceed six per cent of the total gross receipts of any deal of 2790
instant bingo tickets. 2791

As used in this division, "full gross profit" means the 2792
amount by which the total receipts of all instant bingo tickets, 2793
if the deal had been sold in full, exceeds the amount that would 2794
be paid out if all prizes were redeemed. 2795

(E) A charitable instant bingo organization shall provide 2796
the attorney general with all of the following information: 2797

(1) That the charitable instant bingo organization has 2798
terminated a contract entered into pursuant to division (B) of 2799
this section with an owner or lessor of a location; 2800

(2) That the charitable instant bingo organization has 2801
entered into a written contract pursuant to division (B) of this 2802
section with a new owner or lessor of a location; 2803

(3) That the charitable instant bingo organization is 2804
aware of conduct by the owner or lessor of a location at which 2805
instant bingo is conducted that is in violation of this chapter. 2806

(F) Division (C) of this section does not apply to a 2807
volunteer firefighter's organization that is exempt from federal 2808
income taxation under subsection 501(a) and described in 2809
subsection 501(c)(3) of the Internal Revenue Code, that conducts 2810
instant bingo other than at a bingo session on the premises 2811
where the organization conducts firefighter training, that has 2812
conducted instant bingo continuously for at least five years 2813
prior to July 1, 2003, and that, during each of those five 2814
years, had gross receipts of at least one million five hundred 2815

thousand dollars. 2816

Sec. 2915.095. The attorney general, by rule adopted 2817
pursuant to section 111.15 of the Revised Code, shall establish 2818
a standard contract to be used by a charitable instant bingo 2819
organization, a veteran's organization, ~~a fraternal~~ 2820
organization, or a sporting organization for the conduct of 2821
instant bingo, electronic instant bingo, or both other than at a 2822
bingo session under a type III license issued under section 2823
2915.08 of the Revised Code. The terms of the contract shall be 2824
limited to the provisions in Chapter 2915. of the Revised Code. 2825

Sec. 2915.10. (A) No charitable organization that conducts 2826
bingo or a game of chance pursuant to division (D) of section 2827
2915.02 of the Revised Code shall fail to maintain the following 2828
records for at least three years from the date on which the 2829
bingo or game of chance is conducted: 2830

(1) An itemized list of the gross receipts of each bingo 2831
session, each game of instant bingo by serial number, each 2832
electronic instant bingo game by serial number, each raffle, 2833
each punch board game, and each game of chance, and an itemized 2834
list of the gross profits of each game of instant bingo by 2835
serial number and each electronic instant bingo game by serial 2836
number; 2837

(2) An itemized list of all expenses, other than prizes, 2838
that are incurred in conducting bingo ~~or instant bingo,~~ the name 2839
of each person to whom the expenses are paid, and a receipt for 2840
all of the expenses; 2841

(3) A list of all prizes awarded during each bingo 2842
session, each raffle, each punch board game, and each game of 2843
chance conducted by the charitable organization, the total 2844

prizes awarded from each game of instant bingo by serial number 2845
and each electronic instant bingo game by serial number, and the 2846
name, address, and social security number of all persons who are 2847
winners of prizes of six hundred dollars or more in value; 2848

(4) An itemized list of the recipients of the net profit 2849
of the bingo or game of chance, including the name and address 2850
of each recipient to whom the money is distributed, and if the 2851
organization uses the net profit of bingo, or the money or 2852
assets received from a game of chance, for any charitable or 2853
other purpose set forth in division (V) of section 2915.01, 2854
division (D) of section 2915.02, or section 2915.101 of the 2855
Revised Code, a list of each purpose and an itemized list of 2856
each expenditure for each purpose; 2857

(5) The number of persons who participate in any bingo 2858
session or game of chance that is conducted by the charitable 2859
organization; 2860

(6) A list of receipts from the sale of food and beverages 2861
by the charitable organization or one of its auxiliary units or 2862
societies, if the receipts were excluded from gross receipts 2863
under division (T) of section 2915.01 of the Revised Code; 2864

(7) An itemized list of all expenses incurred at each 2865
bingo session, each raffle, each punch board game, or each game 2866
of instant bingo or electronic instant bingo conducted by the 2867
charitable organization in the sale of food and beverages by the 2868
charitable organization or by an auxiliary unit or society of 2869
the charitable organization, the name of each person to whom the 2870
expenses are paid, and a receipt for all of the expenses. 2871

(B) A charitable organization shall keep the records that 2872
it is required to maintain pursuant to division (A) of this 2873

section at its principal place of business in this state or at 2874
its headquarters in this state and shall notify the attorney 2875
general of the location at which those records are kept. 2876

(C) The gross profit from each bingo session or game 2877
described in division (O) (1) or (2) of section 2915.01 of the 2878
Revised Code shall be deposited into a checking account devoted 2879
exclusively to the bingo session or game. Payments for allowable 2880
expenses incurred in conducting the bingo session or game and 2881
payments to recipients of some or all of the net profit of the 2882
bingo session or game shall be made only by checks or electronic 2883
fund transfers drawn on the bingo session or game account. 2884

(D) Each charitable organization shall conduct and record 2885
an inventory of all of its bingo supplies as of the first day of 2886
November of each year. 2887

(E) The attorney general may adopt rules in accordance 2888
with Chapter 119. of the Revised Code that establish standards 2889
of accounting, record keeping, and reporting to ensure that 2890
gross receipts from bingo or games of chance are properly 2891
accounted for. 2892

(F) A distributor shall maintain, for a period of three 2893
years after the date of its sale or other provision, a record of 2894
each instance of its selling or otherwise providing to another 2895
person bingo supplies for use in this state. The record shall 2896
include all of the following for each instance: 2897

(1) The name of the manufacturer from which the 2898
distributor purchased the bingo supplies and the date of the 2899
purchase; 2900

(2) The name and address of the charitable organization or 2901
other distributor to which the bingo supplies were sold or 2902

otherwise provided;	2903
(3) A description that clearly identifies the bingo supplies;	2904 2905
(4) Invoices that include the nonrepeating serial numbers of all paper bingo cards and sheets and all instant bingo deals sold or otherwise provided to each charitable organization.	2906 2907 2908
(G) A manufacturer shall maintain, for a period of three years after the date of its sale or other provision, a record of each instance of its selling or otherwise providing bingo supplies for use in this state. The record shall include all of the following for each instance:	2909 2910 2911 2912 2913
(1) The name and address of the distributor to whom the bingo supplies were sold or otherwise provided;	2914 2915
(2) A description that clearly identifies the bingo supplies, including serial numbers;	2916 2917
(3) Invoices that include the nonrepeating serial numbers of all paper bingo cards and sheets and all instant bingo deals sold or otherwise provided to each distributor.	2918 2919 2920
(H) The attorney general or any law enforcement agency may do all of the following:	2921 2922
(1) Investigate any charitable organization, <u>distributor, or manufacturer</u> or any officer, agent, trustee, member, or employee of the organization, <u>distributor, or manufacturer;</u>	2923 2924 2925
(2) Examine the accounts and records of the <u>charitable organization, distributor, or manufacturer</u> or of any officer, <u>agent, trustee, member, or employee of the organization, distributor, or manufacturer;</u>	2926 2927 2928 2929

(3) Conduct inspections, audits, and observations of bingo	2930
or games of chance;	2931
(4) Conduct inspections of the premises where bingo or	2932
games of chance are conducted <u>or where bingo supplies are</u>	2933
<u>manufactured or distributed;</u>	2934
(5) Take any other necessary and reasonable action to	2935
determine if a violation of any provision of sections 2915.01 to	2936
2915.13 of the Revised Code <u>this chapter</u> has occurred and to	2937
determine whether section 2915.11 of the Revised Code has been	2938
complied with.	2939
If any law enforcement agency has reasonable grounds to	2940
believe that a charitable organization, <u>distributor, or</u>	2941
<u>manufacturer</u> or an officer, agent, trustee, member, or employee	2942
of the organization, <u>distributor, or manufacturer</u> has violated	2943
any provision of this chapter, the law enforcement agency may	2944
proceed by action in the proper court to enforce this chapter,	2945
provided that the law enforcement agency shall give written	2946
notice to the attorney general when commencing an action as	2947
described in this division.	2948
(I) No person shall destroy, alter, conceal, withhold, or	2949
deny access to any accounts or records of a charitable	2950
organization, <u>distributor, or manufacturer</u> that have been	2951
requested for examination, or obstruct, impede, or interfere	2952
with any inspection, audit, or observation of bingo or a game of	2953
chance or, of premises where bingo or a game of chance is	2954
conducted, <u>or of premises where bingo supplies are manufactured</u>	2955
<u>or distributed,</u> or refuse to comply with any reasonable request	2956
of, or obstruct, impede, or interfere with any other reasonable	2957
action undertaken by, the attorney general or a law enforcement	2958
agency pursuant to division (H) of this section.	2959

(J) Whoever violates division (A) or (I) of this section 2960
is guilty of a misdemeanor of the first degree. 2961

Sec. 2915.101. Except as otherwise provided by law, a 2962
charitable organization that conducts instant bingo or 2963
electronic instant bingo shall distribute the net profit from 2964
the proceeds of the sale of instant bingo or electronic instant 2965
bingo as follows: 2966

(A) (1) If a veteran's organization, a fraternal 2967
organization, or a sporting organization conducted the instant 2968
bingo or electronic instant bingo, the organization shall 2969
distribute the net profit from the proceeds of the sale of 2970
instant bingo or electronic instant bingo, as follows: 2971

(a) For the first two hundred fifty thousand dollars, or a 2972
greater amount prescribed by the attorney general to adjust for 2973
changes in prices as measured by the consumer price index as 2974
defined in section 325.18 of the Revised Code and other factors 2975
affecting the organization's expenses, as defined in division 2976
(GG) of section 2915.01 of the Revised Code, or less of net 2977
profit from the proceeds of the sale of instant bingo or 2978
electronic instant bingo generated in a calendar year: 2979

(i) At least twenty-five per cent shall be distributed to 2980
an organization described in division (V) (1) of section 2915.01 2981
of the Revised Code or to a department or agency of the federal 2982
government, the state, or any political subdivision. 2983

(ii) Not more than seventy-five per cent may be deducted 2984
and retained by the organization for reimbursement of or for the 2985
organization's expenses, as defined in division (GG) of section 2986
2915.01 of the Revised Code, in conducting the instant bingo or 2987
electronic instant bingo game. 2988

(b) For any net profit from the proceeds of the sale of 2989
instant bingo or electronic instant bingo of more than two 2990
hundred fifty thousand dollars or an adjusted amount generated 2991
in a calendar year: 2992

(i) A minimum of fifty per cent shall be distributed to an 2993
organization described in division (V) (1) of section 2915.01 of 2994
the Revised Code or to a department or agency of the federal 2995
government, the state, or any political subdivision. 2996

(ii) Five per cent may be distributed for the 2997
organization's own charitable purposes or to a community action 2998
agency. 2999

(iii) Forty-five per cent may be deducted and retained by 3000
the organization for reimbursement of or for the organization's 3001
expenses, as defined in division (GG) of section 2915.01 of the 3002
Revised Code, in conducting the instant bingo or electronic 3003
instant bingo game. 3004

(2) If a veteran's organization, a fraternal organization, 3005
or a sporting organization does not distribute the full 3006
percentages specified in divisions (A) (1) (a) and (b) of this 3007
section for the purposes specified in those divisions, the 3008
organization shall distribute the balance of the net profit from 3009
the proceeds of the sale of instant bingo or electronic instant 3010
bingo not distributed or retained for those purposes to an 3011
organization described in division (V) (1) of section 2915.01 of 3012
the Revised Code. 3013

(B) If a charitable organization other than a veteran's 3014
organization, a fraternal organization, or a sporting 3015
organization conducted the instant bingo or electronic instant 3016
bingo, the organization shall distribute one hundred per cent of 3017

the net profit from the proceeds of the sale of instant bingo or 3018
electronic instant bingo to an organization described in 3019
division (V) (1) of section 2915.01 of the Revised Code or to a 3020
department or agency of the federal government, the state, or 3021
any political subdivision. 3022

(C) Nothing in this section prohibits a veteran's 3023
organization, a fraternal organization, or a sporting 3024
organization from distributing any net profit from the proceeds 3025
of the sale of instant bingo or electronic instant bingo to an 3026
organization that is described in subsection 501(c) (3) of the 3027
Internal Revenue Code when the organization that is described in 3028
subsection 501(c) (3) of the Internal Revenue Code is one that 3029
makes donations to other organizations and permits donors to 3030
advise or direct such donations so long as the donations comply 3031
with requirements established in or pursuant to subsection 3032
501(c) (3) of the Internal Revenue Code. 3033

Sec. 2915.12. (A) Sections 2915.07 to ~~2915.11~~ 2915.15 of 3034
the Revised Code do not apply to bingo games that are conducted 3035
for the purpose of amusement only. A bingo game is conducted for 3036
the purpose of amusement only if it complies with all of the 3037
requirements specified in either division (A) (1) or (2) of this 3038
section: 3039

(1) (a) The participants do not pay any money or any other 3040
thing of value including an admission fee, or any fee for bingo 3041
cards or sheets, objects to cover the spaces, or other devices 3042
used in playing bingo, for the privilege of participating in the 3043
bingo game, or to defray any costs of the game, or pay tips or 3044
make donations during or immediately before or after the bingo 3045
game. 3046

(b) All prizes awarded during the course of the game are 3047

nonmonetary, and in the form of merchandise, goods, or 3048
entitlements to goods or services only, and the total value of 3049
all prizes awarded during the game is less than one hundred 3050
dollars. 3051

(c) No commission, wages, salary, reward, tip, donation, 3052
gratuity, or other form of compensation, either directly or 3053
indirectly, and regardless of the source, is paid to any bingo 3054
game operator for work or labor performed at the site of the 3055
bingo game. 3056

(d) The bingo game is not conducted either during or 3057
within ten hours of any of the following: 3058

(i) A bingo session during which a charitable bingo game 3059
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3060
the Revised Code; 3061

(ii) A scheme or game of chance, or bingo described in 3062
division (O) (2) of section 2915.01 of the Revised Code. 3063

(e) The number of players participating in the bingo game 3064
does not exceed fifty. 3065

(2) (a) The participants do not pay money or any other 3066
thing of value as an admission fee, and no participant is 3067
charged more than twenty-five cents to purchase a bingo card or 3068
sheet, objects to cover the spaces, or other devices used in 3069
playing bingo. 3070

(b) The total amount of money paid by all of the 3071
participants for bingo cards or sheets, objects to cover the 3072
spaces, or other devices used in playing bingo does not exceed 3073
one hundred dollars. 3074

(c) All of the money paid for bingo cards or sheets, 3075

objects to cover spaces, or other devices used in playing bingo 3076
is used only to pay winners monetary and nonmonetary prizes and 3077
to provide refreshments. 3078

(d) The total value of all prizes awarded during the game 3079
does not exceed one hundred dollars. 3080

(e) No commission, wages, salary, reward, tip, donation, 3081
gratuity, or other form of compensation, either directly or 3082
indirectly, and regardless of the source, is paid to any bingo 3083
game operator for work or labor performed at the site of the 3084
bingo game. 3085

(f) The bingo game is not conducted during or within ten 3086
hours of either of the following: 3087

(i) A bingo session during which a charitable bingo game 3088
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3089
the Revised Code; 3090

(ii) A scheme of chance or game of chance, or bingo 3091
described in division (O) (2) of section 2915.01 of the Revised 3092
Code. 3093

(g) All of the participants reside at the premises where 3094
the bingo game is conducted. 3095

(h) The bingo games are conducted on different days of the 3096
week and not more than twice in a calendar week. 3097

(B) The attorney general or any local law enforcement 3098
agency may investigate the conduct of a bingo game that 3099
purportedly is conducted for purposes of amusement only if there 3100
is reason to believe that the purported amusement bingo game 3101
does not comply with the requirements of either division (A) (1) 3102
or (2) of this section. A local law enforcement agency may 3103

proceed by action in the proper court to enforce this section if 3104
the local law enforcement agency gives written notice to the 3105
attorney general when commencing the action. 3106

Sec. 2915.13. (A) A veteran's organization, a fraternal 3107
organization, or a sporting organization authorized to conduct a 3108
bingo session pursuant to ~~sections 2915.01 to 2915.12 of the~~ 3109
~~Revised Code~~ this chapter may conduct instant bingo, electronic 3110
instant bingo, or both other than at a bingo session under a 3111
type III license issued under section 2915.08 of the Revised 3112
Code if all of the following apply: 3113

(1) The veteran's organization, fraternal organization, or 3114
sporting organization limits the sale of instant bingo or 3115
electronic instant bingo to twelve hours during any day, 3116
provided that the sale does not begin earlier than ten a.m. and 3117
ends not later than two a.m. 3118

(2) The veteran's organization, fraternal organization, or 3119
sporting organization limits the sale of instant bingo or 3120
electronic instant bingo to its own premises and to its own 3121
members and invited guests. 3122

(3) The veteran's organization, fraternal organization, or 3123
sporting organization is raising money for an organization that 3124
is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3125
the Internal Revenue Code and is either a governmental unit or 3126
an organization that maintains its principal place of business 3127
in this state, that is exempt from federal income taxation under 3128
subsection 501(a) and described in subsection 501(c)(3) of the 3129
Internal Revenue Code, and that is in good standing in this 3130
state and executes a written contract with that organization as 3131
required in division (B) of this section. 3132

(B) If a veteran's organization, fraternal organization, 3133
or sporting organization authorized to conduct instant bingo or 3134
electronic instant bingo pursuant to division (A) of this 3135
section is raising money for another organization that is 3136
described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3137
the Internal Revenue Code and is either a governmental unit or 3138
an organization that maintains its principal place of business 3139
in this state, that is exempt from federal income taxation under 3140
subsection 501(a) and described in subsection 501(c)(3) of the 3141
Internal Revenue Code, and that is in good standing in this 3142
state, the veteran's organization, fraternal organization, or 3143
sporting organization shall execute a written contract with the 3144
organization that is described in subsection 509(a)(1), 509(a) 3145
(2), or 509(a)(3) of the Internal Revenue Code and is either a 3146
governmental unit or an organization that maintains its 3147
principal place of business in this state, that is exempt from 3148
federal income taxation under subsection 501(a) and described in 3149
subsection 501(c)(3) of the Internal Revenue Code, and that is 3150
in good standing in this state in order to conduct instant bingo 3151
or electronic instant bingo. That contract shall include a 3152
statement of the percentage of the net proceeds that the 3153
veteran's, fraternal, or sporting organization will be 3154
distributing to the organization that is described in subsection 3155
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 3156
and is either a governmental unit or an organization that 3157
maintains its principal place of business in this state, that is 3158
exempt from federal income taxation under subsection 501(a) and 3159
described in subsection 501(c)(3) of the Internal Revenue Code, 3160
and that is in good standing in this state. 3161

(C) (1) If a veteran's organization, fraternal 3162
organization, or sporting organization authorized to conduct 3163

instant bingo or electronic instant bingo pursuant to division 3164
(A) of this section has been issued a liquor permit under 3165
Chapter 4303. of the Revised Code, that permit may be subject to 3166
suspension, revocation, or cancellation if the veteran's 3167
organization, fraternal organization, or sporting organization 3168
violates a provision of this chapter. 3169

(2) No veteran's organization, fraternal organization, or 3170
sporting organization that enters into a written contract 3171
pursuant to division (B) of this section shall violate any 3172
provision of this chapter or permit, aid, or abet any other 3173
person in violating any provision of this chapter. 3174

(D) A veteran's organization, fraternal organization, or 3175
sporting organization shall give all required proceeds earned 3176
from the conduct of instant bingo or electronic instant bingo to 3177
the organization with which the veteran's organization, 3178
fraternal organization, or sporting organization has entered 3179
into a written contract. 3180

(E) Whoever violates this section is guilty of illegal 3181
instant bingo or electronic instant bingo conduct. Except as 3182
otherwise provided in this division, illegal instant bingo or 3183
electronic instant bingo conduct is a misdemeanor of the first 3184
degree. If the offender previously has been convicted of a 3185
violation of this section, illegal instant bingo or electronic 3186
instant bingo conduct is a felony of the fifth degree. 3187

Sec. 2915.14. (A) No charitable organization shall conduct 3188
electronic instant bingo unless all of the following are true: 3189

(1) The organization is a veteran's organization described 3190
in division (J) of section 2915.01 of the Revised Code or is a 3191
fraternal organization described in division (L) of section 3192

<u>2915.01 of the Revised Code.</u>	3193
<u>(2) The organization is a veteran's organization described</u>	3194
<u>in subsection 501(c)(4) of the Internal Revenue Code or is, and</u>	3195
<u>has received from the internal revenue service a determination</u>	3196
<u>letter that is currently in effect stating that the organization</u>	3197
<u>is, exempt from federal income taxation under subsection 501(a),</u>	3198
<u>and is described in subsection 501(c)(7), 501(c)(8), 501(c)(10),</u>	3199
<u>or 501(c)(19) of the Internal Revenue Code.</u>	3200
<u>(3) The organization has not conducted a raffle in</u>	3201
<u>violation of division (B) of section 2915.092 of the Revised</u>	3202
<u>Code using an electronic raffle machine, as described in Ohio</u>	3203
<u>Veterans and Fraternal Charitable Coalition v. DeWine, Case No.</u>	3204
<u>13-CV-13610 (C.P. Franklin Co. February 23, 2018), at any time</u>	3205
<u>on or after January 1, 2022.</u>	3206
<u>(B) No charitable organization that conducts electronic</u>	3207
<u>instant bingo shall do any of the following:</u>	3208
<u>(1) Possess an electronic instant bingo system that was</u>	3209
<u>not obtained in accordance with this chapter or with any rule</u>	3210
<u>adopted under this chapter;</u>	3211
<u>(2) Conduct electronic instant bingo on any day, at any</u>	3212
<u>time, or on any premises not specified on the organization's</u>	3213
<u>type II or type III license issued under section 2915.08 of the</u>	3214
<u>Revised Code;</u>	3215
<u>(3) Fail to display both of the following conspicuously at</u>	3216
<u>each premises in which the charitable organization conducts</u>	3217
<u>electronic instant bingo:</u>	3218
<u>(a) The charitable organization's bingo license;</u>	3219
<u>(b) The serial number of each deal of electronic instant</u>	3220

<u>bingo tickets being sold.</u>	3221
<u>(4) Permit any person the charitable organization knows,</u>	3222
<u>or should have known, to be under eighteen years of age to play</u>	3223
<u>electronic instant bingo;</u>	3224
<u>(5) Sell or provide to any person an electronic instant</u>	3225
<u>bingo ticket for a price different from the price displayed on</u>	3226
<u>the game flare for that deal, except that the charitable</u>	3227
<u>organization may give a participant who wins an electronic</u>	3228
<u>instant bingo game an electronic instant bingo ticket as a prize</u>	3229
<u>in place of a cash prize;</u>	3230
<u>(6) Fail, once an electronic instant bingo deal is begun,</u>	3231
<u>to continue to sell tickets in that deal until all prizes have</u>	3232
<u>been awarded;</u>	3233
<u>(7) Permit any person whom the organization knows, or</u>	3234
<u>should have known, has been convicted of a felony or gambling</u>	3235
<u>offense in any jurisdiction to be a bingo game operator in the</u>	3236
<u>conduct of electronic instant bingo;</u>	3237
<u>(8) Permit a bingo game operator to play electronic</u>	3238
<u>instant bingo;</u>	3239
<u>(9) (a) Except as otherwise provided in division (B) (9) (b)</u>	3240
<u>of this section, pay compensation to a bingo game operator for</u>	3241
<u>conducting electronic instant bingo.</u>	3242
<u>(b) Division (B) (9) (a) of this section does not prohibit</u>	3243
<u>an employee of a veteran's organization or fraternal</u>	3244
<u>organization from redeeming electronic instant bingo tickets or</u>	3245
<u>vouchers for the organization's members or invited guests, so</u>	3246
<u>long as no portion of the employee's compensation is paid from</u>	3247
<u>any bingo receipts.</u>	3248

<u>(10) Pay consulting fees to any person in relation to</u>	3249
<u>electronic instant bingo.</u>	3250
<u>(C) No person shall sell, offer to sell, or otherwise</u>	3251
<u>provide or offer to provide an electronic instant bingo system</u>	3252
<u>to any person for use in this state unless the electronic</u>	3253
<u>instant bingo system has been approved under section 2915.15 of</u>	3254
<u>the Revised Code.</u>	3255
<u>(D) The attorney general shall adopt rules under Chapter</u>	3256
<u>119. of the Revised Code to ensure the integrity of electronic</u>	3257
<u>instant bingo, including, but not limited to, rules governing</u>	3258
<u>all of the following:</u>	3259
<u>(1) The requirements to receive a license or endorsement</u>	3260
<u>to conduct electronic instant bingo;</u>	3261
<u>(2) The location and number of electronic instant bingo</u>	3262
<u>systems in use, which shall not exceed ten in any one location;</u>	3263
<u>(3) The times when electronic instant bingo may be</u>	3264
<u>offered;</u>	3265
<u>(4) Signage requirements in facilities where electronic</u>	3266
<u>instant bingo is offered;</u>	3267
<u>(5) Electronic instant bingo device and system</u>	3268
<u>specifications, including reveal features and game themes;</u>	3269
<u>(6) Procedures and standards for the review, approval,</u>	3270
<u>inspection, and monitoring of electronic instant bingo systems,</u>	3271
<u>as described in section 2915.15 of the Revised Code;</u>	3272
<u>(7) Procedures and standards for the review and approval</u>	3273
<u>of any changes to technology, systems, or games licensed or</u>	3274
<u>permitted under this chapter;</u>	3275

(8) The fees to be charged under section 2915.15 of the 3276
Revised Code for review, approval, inspection, and monitoring of 3277
electronic instant bingo systems; 3278

(9) Procedures allowing the attorney general to seek a 3279
summary suspension of a license to conduct electronic instant 3280
bingo or a license to manufacture or distribute electronic 3281
instant bingo systems if the attorney general has good cause to 3282
believe that the person or organization licensed to conduct 3283
electronic instant bingo, or the person or organization licensed 3284
to manufacture or distribute electronic instant bingo systems, 3285
or any of the organization's employees, officers, directors, 3286
agents, representatives, or partners, has violated this chapter 3287
or a rule adopted under this chapter. 3288

(E) Whoever knowingly violates division (A), (B), or (C) 3289
of this section or a rule adopted under division (D) of this 3290
section is guilty of illegal electronic instant bingo conduct. 3291
Illegal electronic instant bingo conduct is a misdemeanor of the 3292
first degree, except that if the offender previously has been 3293
convicted of a violation of division (A) or (B) of this section 3294
or of a rule adopted under division (D) of this section, illegal 3295
instant bingo conduct is a felony of the fifth degree. 3296

Sec. 2915.15. (A) (1) Before selling, offering to sell, or 3297
otherwise providing or offering to provide an electronic instant 3298
bingo system to any person for use in this state, a manufacturer 3299
shall submit the electronic instant bingo system to an 3300
independent testing laboratory that is licensed by the state 3301
lottery commission under section 3770.02 of the Revised Code, or 3302
that is certified under section 3772.31 of the Revised Code, for 3303
testing and evaluation to determine whether the electronic 3304
instant bingo system meets the requirements of this chapter and 3305

of rules adopted under this chapter. The manufacturer shall pay 3306
all costs of that testing and evaluation. 3307

(2) If the independent testing laboratory certifies that 3308
the electronic instant bingo system meets the requirements of 3309
this chapter and of rules adopted under this chapter, the 3310
manufacturer may submit the electronic instant bingo system, 3311
along with a copy of the laboratory's certification and a fee 3312
established by the attorney general by rule under Chapter 119. 3313
of the Revised Code, to the attorney general for review and 3314
approval. The manufacturer also shall submit a fee established 3315
by the attorney general by rule under Chapter 119. of the 3316
Revised Code, which the attorney general shall use to pay the 3317
cost of reviewing and approving electronic instant bingo systems 3318
under division (A) of this section. 3319

(3) The attorney general shall approve the system for use 3320
in this state if the attorney general determines that the 3321
electronic instant bingo system meets the requirements of this 3322
chapter and of the rules adopted under this chapter. The 3323
attorney general shall consult the Ohio casino control 3324
commission for assistance in determining whether an electronic 3325
instant bingo system is prohibited for use under this chapter on 3326
the ground that it is a slot machine. 3327

(4) An electronic instant bingo system shall be verified 3328
and sealed by the attorney general before the electronic instant 3329
bingo system is placed into service. 3330

(5) Before an electronic instant bingo system is removed 3331
from service, the attorney general's seal shall be removed by 3332
the attorney general's designee. If the seal is removed after an 3333
electronic instant bingo system is sealed by the attorney 3334
general but before the electronic instant bingo system is placed 3335

into service, or if the seal is removed before an electronic 3336
instant bingo system is removed from service, or if the seal is 3337
removed by someone other than the attorney general's designee, 3338
the electronic instant bingo system shall be returned to an 3339
independent testing laboratory described in division (A)(1) of 3340
this section. 3341

(B) Any electronic instant bingo system approved for use 3342
in this state shall have a central server located in Ohio which 3343
is accessible to the attorney general and shall include an 3344
internal report management system that records information 3345
concerning the operation of the system and that meets the 3346
requirements adopted by the attorney general by rule under 3347
Chapter 119. of the Revised Code. The internal report management 3348
system shall permit the attorney general or another person 3349
designated by the attorney general to access the internal report 3350
management system, monitor the electronic instant bingo system, 3351
and remotely deactivate the electronic instant bingo system or 3352
any aspect of the system. 3353

(C) The attorney general may inspect any electronic 3354
instant bingo system in use in this state at any time to ensure 3355
that the system is in compliance with this chapter and with the 3356
rules adopted under this chapter. If the attorney general 3357
determines that any person or any electronic instant bingo 3358
system is in violation of any provision of this chapter or of 3359
any rule adopted under this chapter, the attorney general may 3360
order that the violation immediately cease and may deactivate 3361
the electronic instant bingo system or any aspect of it. 3362

(D) The attorney general may establish by rule adopted 3363
under Chapter 119. of the Revised Code an annual fee to be paid 3364
by distributors licensed under section 2915.081 of the Revised 3365

Code who have electronic instant bingo distributor endorsements 3366
to their licenses in order to pay the cost of monitoring the 3367
systems under division (B) of this section and the cost of 3368
inspecting systems under division (C) of this section. 3369

Sec. 3123.89. (A) Subject to section 3770.071 of the 3370
Revised Code, a child support enforcement agency that determines 3371
that an obligor who is the recipient of a lottery prize award is 3372
subject to a final and enforceable determination of default made 3373
under sections 3123.01 to 3123.07 of the Revised Code shall 3374
issue an intercept directive to the director of the state 3375
lottery commission. A copy of this intercept directive shall be 3376
sent to the obligor. 3377

(B) The intercept directive shall require the director or 3378
the director's designee to transmit an amount or amounts from 3379
the proceeds of the specified lottery prize award to the office 3380
of child support in the department of job and family services. 3381
The intercept directive also shall contain all of the following 3382
information: 3383

(1) The name, address, and social security number or 3384
taxpayer identification number of the obligor; 3385

(2) A statement that the obligor has been determined to be 3386
in default under a support order; 3387

(3) The amount of the arrearage owed by the obligor as 3388
determined by the agency. 3389

(C) After receipt of an intercept directive and in 3390
accordance with section 3770.071 of the Revised Code, the 3391
director or the director's designee shall deduct the amount or 3392
amounts specified from the proceeds of the lottery prize award 3393
referred to in the directive and transmit the amounts to the 3394

office of child support. 3395

(D) The department of job and family services shall 3396
develop and implement a real time data match program with the 3397
state lottery commission and its lottery sales agents and 3398
lottery agents to identify obligors who are subject to a final 3399
and enforceable determination of default made under sections 3400
3123.01 to 3123.07 of the Revised Code in accordance with 3401
section 3770.071 of the Revised Code. 3402

(E) Upon the data match program's implementation, the 3403
department, in consultation with the commission, shall 3404
promulgate rules to facilitate withholding, in appropriate 3405
circumstances, by the commission or its lottery sales agents or 3406
lottery agents of an amount sufficient to satisfy any past due 3407
support owed by an obligor from a lottery prize award owed to 3408
the obligor up to the amount of the award. The rules shall 3409
describe an expedited method for withholding, and the time frame 3410
for transmission of the amount withheld to the department. 3411

(F) As used in this section, "lottery prize award" has the 3412
same meaning as in section 3770.10 of the Revised Code. 3413

Sec. 3123.90. (A) As used in this section, ~~"casino:~~ 3414

(1) "Casino facility," "casino operator," and "management 3415
company" have the meanings defined in section 3772.01 of the 3416
Revised Code. 3417

(2) "Sports gaming proprietor" has the meaning defined in 3418
section 3775.01 of the Revised Code. 3419

(B) The department of job and family services shall 3420
develop and implement a real time data match program with each 3421
casino facility's casino operator or management company and with 3422
each sports gaming proprietor to identify obligors who are 3423

subject to a final and enforceable determination of default made 3424
under sections 3123.01 to 3123.07 of the Revised Code. 3425

(C) Upon the data match program's implementation, if a 3426
~~person's~~ person receives a payout of winnings at a casino 3427
facility ~~are~~ or from sports gaming in an amount for which 3428
reporting to the internal revenue service of the amount is 3429
required by section 6041 of the Internal Revenue Code, as 3430
amended, the casino operator ~~or~~, management company, or sports 3431
gaming proprietor shall refer to the data match program to 3432
determine if the person entitled to the winnings is in default 3433
under a support order. If the data match program indicates that 3434
the person is in default, the casino operator ~~or~~, management 3435
company, or sports gaming proprietor shall withhold from the 3436
person's winnings an amount sufficient to satisfy any past due 3437
support owed by the obligor identified in the data match up to 3438
the amount of the winnings. 3439

(D) Not later than ~~seven~~ fourteen days after withholding 3440
the amount, the casino operator ~~or~~, management company, or 3441
sports gaming proprietor shall transmit any amount withheld to 3442
the department as payment on the support obligation. 3443

(E) The department, in consultation with the Ohio casino 3444
control commission, may adopt rules under Chapter 119. of the 3445
Revised Code as are necessary for implementation of this 3446
section. 3447

Sec. 3770.071. (A) (1) If the amount of the prize money or 3448
the cost of goods or services awarded as a lottery prize award 3449
~~meets or exceeds the reportable winnings amounts set by 26-~~ 3450
~~U.S.C. 6041, or a subsequent analogous section of the Internal-~~ 3451
~~Revenue Code~~ is six hundred dollars or more, the director of the 3452
state lottery commission or the director's designee shall 3453

require the person entitled to the prize award to affirm in 3454
writing, under oath, or by electronic means, whether or not the 3455
person is in default under a support order. The director or the 3456
director's designee also may take any additional appropriate 3457
steps to determine if the person entitled to the prize award is 3458
in default under a support order. If the person entitled to the 3459
prize award affirms that the person is in default under a 3460
support order, or if the director or the director's designee 3461
determines that the person is in default under a support order, 3462
the director or the director's designee shall temporarily 3463
withhold payment of the prize award and notify the child support 3464
enforcement agency that administers the support order that the 3465
person is entitled to a prize award, of the amount of the prize 3466
award, and, if the prize award is to be paid in annual 3467
installments, of the number of installments. 3468

(2) Upon receipt of the notice from the director or the 3469
director's designee, the child support enforcement agency shall 3470
conduct an investigation to determine whether the person 3471
entitled to the lottery prize award is subject to a final and 3472
enforceable determination of default made under sections 3123.01 3473
to 3123.07 of the Revised Code. If the agency determines that 3474
the person is so subject, it shall issue an intercept directive 3475
as described in section 3123.89 of the Revised Code to the 3476
director at lottery commission headquarters requiring the 3477
director or the director's designee to deduct from any unpaid 3478
prize award or any annual installment payment of an unpaid prize 3479
award, a specified amount for support in satisfaction of the 3480
support order under which the person is in default. To the 3481
extent possible, the amount specified to be deducted under the 3482
intercept directive shall satisfy the amount ordered for support 3483
in the support order under which the person is in default. 3484

A child support enforcement agency shall issue an 3485
intercept directive within thirty days from the date the 3486
director or the director's designee notifies the agency under 3487
division (A) (1) of this section. Within thirty days after the 3488
date on which the agency issues the intercept directive, the 3489
director or the director's designee shall pay the amount 3490
specified in the intercept directive to the office of child 3491
support in the department of job and family services. But, if 3492
the prize award is to be paid in annual installments, the 3493
director or the director's designee, on the date the next 3494
installment payment is due, shall deduct the amount specified in 3495
the intercept directive from that installment and, if necessary, 3496
any subsequent annual installments, at the time those 3497
installments become due and owing to the prize winner, and pay 3498
the amount to the office of child support. 3499

(B) As used in this section: 3500

(1) "Support order" has the same meaning as in section 3501
3119.01 of the Revised Code. 3502

(2) "Default" has the same meaning as in section 3121.01 3503
of the Revised Code. 3504

(C) No person shall knowingly make a false affirmation or 3505
oath required by division (A) of this section. 3506

Sec. 3770.073. (A) If a person is entitled to a lottery 3507
prize award and is indebted to the state for the payment of any 3508
tax, workers' compensation premium, unemployment contribution, 3509
payment in lieu of unemployment contribution, certified claim 3510
under section 131.02 or 131.021 of the Revised Code, or is 3511
indebted to a political subdivision that has a certified claim 3512
under section 131.02 of the Revised Code, lottery sales receipts 3513

held in trust on behalf of the state lottery commission as 3514
described in division (H) (4) of section 3770.05 of the Revised 3515
Code, or charge, penalty, or interest arising from these debts 3516
and if the amount of the prize money or the cost of goods or 3517
services awarded as a lottery prize award is ~~five thousand six~~ 3518
hundred dollars or more, the director of the state lottery 3519
commission, or the director's designee, shall do either of the 3520
following: 3521

(1) If the prize award will be paid in a lump sum, deduct 3522
from the prize award and pay to the attorney general an amount 3523
in satisfaction of the debt and pay any remainder to that 3524
person. If the amount of the prize award is less than the amount 3525
of the debt, the entire amount of the prize award shall be 3526
deducted and paid in partial satisfaction of the debt. 3527

(2) If the prize award will be paid in annual 3528
installments, on the date the initial installment payment is 3529
due, deduct from that installment and pay to the attorney 3530
general an amount in satisfaction of the debt and, if necessary 3531
to collect the full amount of the debt, do the same for any 3532
subsequent annual installments, at the time the installments 3533
become due and owing to the person, until the debt is fully 3534
satisfied. 3535

(B) If a person entitled to a lottery prize award owes 3536
more than one debt, any debt owed to the state shall be 3537
satisfied first, subject to both section 5739.33 and division 3538
(G) of section 5747.07 of the Revised Code having first 3539
priority, and subject to division (C) of this section. 3540

(C) Any debt owed under section 3770.071 of the Revised 3541
Code shall be satisfied with first priority over debts owed 3542
under this section. 3543

(D) Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final. 3544
3545

Sec. 3772.01. As used in this chapter: 3546

(A) "Applicant" means any person who applies to the commission for a license under this chapter. 3547
3548

(B) "Casino control commission fund" means the casino control commission fund described in Section 6(C)(3)(d) of Article XV, Ohio Constitution, the money in which shall be used to fund the commission and its related affairs. 3549
3550
3551
3552

(C) "Casino facility" means a casino facility as defined in Section 6(C)(9) of Article XV, Ohio Constitution. 3553
3554

(D) "Casino game" means any slot machine or table game as defined in this chapter. 3555
3556

(E) "Casino gaming" means any type of slot machine or table game wagering, using money, casino credit, or any representative of value, authorized in any of the states of Indiana, Michigan, Pennsylvania, and West Virginia as of January 1, 2009, and includes slot machine and table game wagering subsequently authorized by, but shall not be limited by, subsequent restrictions placed on such wagering in such states. 3557
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"Casino gaming" does not include bingo, as authorized in Section 6 of Article XV, Ohio Constitution and conducted as of January 1, 2009, ~~or~~; horse racing where the pari-mutuel system of wagering is conducted, as authorized under the laws of this state as of January 1, 2009; or sports gaming. 3564
3565
3566
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3568

(F) "Casino gaming employee" means any employee of a casino operator or management company, but not a key employee, and as further defined in section 3772.131 of the Revised Code. 3569
3570
3571

(G) "Casino operator" means any person, trust, 3572
corporation, partnership, limited partnership, association, 3573
limited liability company, or other business enterprise that 3574
directly or indirectly holds an ownership or leasehold interest 3575
in a casino facility. "Casino operator" does not include an 3576
agency of the state, any political subdivision of the state, any 3577
person, trust, corporation, partnership, limited partnership, 3578
association, limited liability company, or other business 3579
enterprise that may have an interest in a casino facility, but 3580
who is legally or contractually restricted from conducting 3581
casino gaming. 3582

(H) "Central system" means a computer system that provides 3583
the following functions related to casino gaming equipment used 3584
in connection with casino gaming authorized under this chapter: 3585
security, auditing, data and information retrieval, and other 3586
purposes deemed necessary and authorized by the commission. 3587

(I) "Cheat" means to alter the result of a casino game, 3588
the element of chance, the operation of a machine used in a 3589
casino game, or the method of selection of criteria that 3590
determines (a) the result of the casino game, (b) the amount or 3591
frequency of payment in a casino game, (c) the value of a 3592
wagering instrument, or (d) the value of a wagering credit. 3593
"Cheat" does not include an individual who, without the 3594
assistance of another individual or without the use of a 3595
physical aid or device of any kind, uses the individual's own 3596
ability to keep track of the value of cards played and uses 3597
predictions formed as a result of the tracking information in 3598
the individual's playing and betting strategy. 3599

(J) "Commission" means the Ohio casino control commission. 3600

(K) "Gaming agent" means a peace officer employed by the 3601

commission that is vested with duties to enforce this chapter 3602
and conduct other investigations into the conduct of the casino 3603
gaming and the maintenance of the equipment that the commission 3604
considers necessary and proper and is in compliance with section 3605
109.77 of the Revised Code. 3606

(L) "Gaming-related vendor" means any individual, 3607
partnership, corporation, association, trust, or any other group 3608
of individuals, however organized, who supplies gaming-related 3609
equipment, goods, or services to a casino operator or management 3610
company, that are directly related to or affect casino gaming 3611
authorized under this chapter, including, but not limited to, 3612
the manufacture, sale, distribution, or repair of slot machines 3613
and table game equipment. 3614

(M) "Holding company" means any corporation, firm, 3615
partnership, limited partnership, limited liability company, 3616
trust, or other form of business organization not a natural 3617
person which directly or indirectly does any of the following: 3618

(1) Has the power or right to control a casino operator, 3619
management company, or gaming-related vendor license applicant 3620
or licensee; 3621

(2) Holds an ownership interest of five per cent or more, 3622
as determined by the commission, in a casino operator, 3623
management company, or gaming-related vendor license applicant 3624
or licensee; 3625

(3) Holds voting rights with the power to vote five per 3626
cent or more of the outstanding voting rights of a casino 3627
operator, management company, or gaming-related vendor applicant 3628
or licensee. 3629

(N) "Initial investment" includes costs related to 3630

demolition, engineering, architecture, design, site preparation, 3631
construction, infrastructure improvements, land acquisition, 3632
fixtures and equipment, insurance related to construction, and 3633
leasehold improvements. 3634

(O) "Institutional investor" means any of the following 3635
entities owning five per cent or more, but less than ~~fifteen-~~ 3636
twenty-five per cent, of an ownership interest in a casino 3637
facility, casino operator, management company, or holding 3638
company: a corporation, bank, insurance company, pension fund or 3639
pension fund trust, retirement fund, including funds 3640
administered by a public agency, employees' profit-sharing fund 3641
or employees' profit-sharing trust, any association engaged, as 3642
a substantial part of its business or operations, in purchasing 3643
or holding securities, including a hedge fund, mutual fund, or 3644
private equity fund, or any trust in respect of which a bank is 3645
trustee or cotrustee, investment company registered under the 3646
"Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., 3647
collective investment trust organized by banks under Part Nine 3648
of the Rules of the Comptroller of the Currency, closed-end 3649
investment trust, chartered or licensed life insurance company 3650
or property and casualty insurance company, investment advisor 3651
registered under the "Investment Advisors Act of 1940," 15 3652
U.S.C. 80 b-1 et seq., and such other persons as the commission 3653
may reasonably determine to qualify as an institutional investor 3654
for reasons consistent with this chapter, and that does not 3655
exercise control over the affairs of a licensee and its 3656
ownership interest in a licensee is for investment purposes 3657
only, as set forth in division (F) of section 3772.10 of the 3658
Revised Code. 3659

(P) "Key employee" means any executive, employee, agent, 3660
or other individual who has the power to exercise significant 3661

influence over decisions concerning any part of the operation of 3662
a person that has applied for or holds a casino operator, 3663
management company, or gaming-related vendor license or the 3664
operation of a holding company of a person that has applied for 3665
or holds a casino operator, management company, or gaming- 3666
related vendor license, including: 3667

(1) An officer, director, trustee, partner, or an 3668
equivalent fiduciary; 3669

(2) An individual who holds a direct or indirect ownership 3670
interest of five per cent or more; 3671

(3) An individual who performs the function of a principal 3672
executive officer, principal operating officer, principal 3673
accounting officer, or an equivalent officer; 3674

(4) Any other individual the commission determines to have 3675
the power to exercise significant influence over decisions 3676
concerning any part of the operation. 3677

(Q) "Licensed casino operator" means a casino operator 3678
that has been issued a license by the commission and that has 3679
been certified annually by the commission to have paid all 3680
applicable fees, taxes, and debts to the state. 3681

(R) "Majority ownership interest" in a license or in a 3682
casino facility, as the case may be, means ownership of more 3683
than fifty per cent of such license or casino facility, as the 3684
case may be. For purposes of the foregoing, whether a majority 3685
ownership interest is held in a license or in a casino facility, 3686
as the case may be, shall be determined under the rules for 3687
constructive ownership of stock provided in Treas. Reg. 1.409A- 3688
3(i)(5)(iii) as in effect on January 1, 2009. 3689

(S) "Management company" means an organization retained by 3690

a casino operator to manage a casino facility and provide 3691
services such as accounting, general administration, 3692
maintenance, recruitment, and other operational services. 3693

(T) "Ohio law enforcement training fund" means the state 3694
law enforcement training fund described in Section 6(C)(3)(f) of 3695
Article XV, Ohio Constitution, the money in which shall be used 3696
to enhance public safety by providing additional training 3697
opportunities to the law enforcement community. 3698

(U) "Person" includes, but is not limited to, an 3699
individual or a combination of individuals; a sole 3700
proprietorship, a firm, a company, a joint venture, a 3701
partnership of any type, a joint-stock company, a corporation of 3702
any type, a corporate subsidiary of any type, a limited 3703
liability company, a business trust, or any other business 3704
entity or organization; an assignee; a receiver; a trustee in 3705
bankruptcy; an unincorporated association, club, society, or 3706
other unincorporated entity or organization; entities that are 3707
disregarded for federal income tax purposes; and any other 3708
nongovernmental, artificial, legal entity that is capable of 3709
engaging in business. 3710

(V) "Problem casino gambling and addictions fund" means 3711
the state problem gambling and addictions fund described in 3712
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 3713
in which shall be used for treatment of problem gambling and 3714
substance abuse, and for related research. 3715

(W) "Promotional gaming credit" means a slot machine or 3716
table game credit, discount, or other similar item issued to a 3717
patron to enable the placement of, or increase in, a wager at a 3718
slot machine or table game. 3719

(X) "Slot machine" means any mechanical, electrical, or 3720
other device or machine which, upon insertion of a coin, token, 3721
ticket, or similar object, or upon payment of any consideration, 3722
is available to play or operate, the play or operation of which, 3723
whether by reason of the skill of the operator or application of 3724
the element of chance, or both, makes individual prize 3725
determinations for individual participants in cash, premiums, 3726
merchandise, tokens, or any thing of value, whether the payoff 3727
is made automatically from the machine or in any other manner, 3728
but does not include any device that is a skill-based amusement 3729
machine, or an electronic instant bingo system, as defined in 3730
section 2915.01 of the Revised Code. 3731

(Y) "Table game" means any game played with cards, dice, 3732
or any mechanical, electromechanical, or electronic device or 3733
machine for money, casino credit, or any representative of 3734
value. "Table game" does not include slot machines. 3735

(Z) "Upfront license" means the first plenary license 3736
issued to a casino operator. 3737

(AA) "Voluntary exclusion program" means a program 3738
provided by the commission that allows persons to voluntarily 3739
exclude themselves from the gaming areas of facilities under the 3740
jurisdiction of the commission by placing their name on a 3741
voluntary exclusion list and following the procedures set forth 3742
by the commission. 3743

(BB) "Sports gaming," "sports gaming proprietor," "sports 3744
gaming facility," "mobile management services provider," and 3745
"management services provider" have the same meanings as in 3746
section 3775.01 of the Revised Code. 3747

Sec. 3772.02. (A) There is hereby created the Ohio casino 3748

control commission described in Section 6(C)(4) of Article XV, 3749
Ohio Constitution. 3750

(B) The commission shall consist of seven members 3751
appointed within one month of September 10, 2010, by the 3752
governor with the advice and consent of the senate. The governor 3753
shall forward all appointments to the senate within twenty-four 3754
hours. 3755

(1) Each commission member is eligible for reappointment 3756
at the discretion of the governor. No commission member shall be 3757
appointed for more than three terms in total. 3758

(2) Each commission member shall be a resident of Ohio. 3759

(3) At least one commission member shall be experienced in 3760
law enforcement and criminal investigation. 3761

(4) At least one commission member shall be a certified 3762
public accountant experienced in accounting and auditing. 3763

(5) At least one commission member shall be an attorney 3764
admitted to the practice of law in Ohio. 3765

(6) At least one commission member shall be a resident of 3766
a county where one of the casino facilities is located. 3767

(7) Not more than four commission members shall be of the 3768
same political party. 3769

(8) No commission member shall have any affiliation with 3770
an Ohio casino operator or facility or with a sports gaming 3771
proprietor, mobile management services provider, or management 3772
services provider licensed under Chapter 3775. of the Revised 3773
Code. 3774

(C) Commission members shall serve four-year terms, except 3775

that when the governor makes initial appointments to the 3776
commission under this chapter, the governor shall appoint three 3777
members to serve four-year terms with not more than two such 3778
members from the same political party, two members to serve 3779
three-year terms with such members not being from the same 3780
political party, and two members to serve two-year terms with 3781
such members not being from the same political party. 3782

(D) Each commission member shall hold office from the date 3783
of appointment until the end of the term for which the member 3784
was appointed. Any member appointed to fill a vacancy occurring 3785
before the expiration of the term for which the member's 3786
predecessor was appointed shall hold office for the remainder of 3787
the unexpired term. Any member shall continue in office after 3788
the expiration date of the member's term until the member's 3789
successor takes office, or until a period of sixty days has 3790
elapsed, whichever occurs first. A vacancy in the commission 3791
membership shall be filled in the same manner as the original 3792
appointment. 3793

(E) The governor shall select one member to serve as 3794
chairperson and the commission members shall select one member 3795
from a different party than the chairperson to serve as vice- 3796
chairperson. The governor may remove and replace the chairperson 3797
at any time. No such member shall serve as chairperson for more 3798
than six successive years. The vice-chairperson shall assume the 3799
duties of the chairperson in the absence of the chairperson. The 3800
chairperson and vice-chairperson shall perform but shall not be 3801
limited to additional duties as are prescribed by commission 3802
rule. 3803

(F) A commission member is not required to devote the 3804
member's full time to membership on the commission. Beginning on 3805

September 29, 2015, each member of the commission shall receive 3806
compensation of fifty thousand dollars per year. Beginning July 3807
1, 2016, each member of the commission shall receive 3808
compensation of forty thousand dollars per year. Beginning July 3809
1, 2017, each member of the commission shall receive 3810
compensation of thirty thousand dollars per year. Each member 3811
shall receive the member's actual and necessary expenses 3812
incurred in the discharge of the member's official duties. 3813

(G) The governor shall not appoint an individual to the 3814
commission, and an individual shall not serve on the commission, 3815
if the individual ~~has been convicted of or pleaded guilty or no-~~ 3816
~~contest to a disqualifying offense as defined in~~ is ineligible 3817
to be appointed or retained under section 3772.07 of the Revised 3818
Code. ~~Members coming~~ A member who comes under indictment or bill 3819
of information of ~~a disqualifying~~ an offense that, if the member 3820
were convicted of the offense, would make the member ineligible 3821
to be appointed or retained under that section shall resign from 3822
the commission immediately upon indictment. 3823

(H) At least five commission members shall be present for 3824
the commission to meet. The concurrence of four members is 3825
necessary for the commission to take any action. All members 3826
shall vote on the adoption of rules, and the approval of, and 3827
the suspension or revocation of, the licenses of casino 3828
operators or management companies, unless a member has a written 3829
leave of absence filed with and approved by the chairperson. 3830

(I) A commission member may be removed or suspended from 3831
office in accordance with section 3.04 of the Revised Code. 3832

(J) Each commission member, before entering upon the 3833
discharge of the member's official duties, shall make an oath to 3834
uphold the Ohio Constitution and laws of the state of Ohio and 3835

shall give a bond, payable by the commission, to the treasurer 3836
of state, in the sum of ten thousand dollars with sufficient 3837
sureties to be approved by the treasurer of state, which bond 3838
shall be filed with the secretary of state. 3839

(K) The commission shall hold one regular meeting each 3840
month and shall convene other meetings at the request of the 3841
chairperson or a majority of the members. A member who fails to 3842
attend at least three-fifths of the regular and special meetings 3843
of the commission during any two-year period forfeits membership 3844
on the commission. All meetings of the commission shall be open 3845
meetings under section 121.22 of the Revised Code except as 3846
otherwise allowed by law. 3847

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 3848
of the Revised Code, the commission is exempt from the 3849
requirements of sections 101.82 to 101.87 of the Revised Code. 3850

Sec. 3772.03. (A) To ensure the integrity of casino 3851
gaming, the commission shall have authority to complete the 3852
functions of licensing, regulating, investigating, and 3853
penalizing casino operators, management companies, holding 3854
companies, key employees, casino gaming employees, and gaming- 3855
related vendors. The commission also shall have jurisdiction 3856
over all persons participating in casino gaming authorized by 3857
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 3858

(B) All rules adopted by the commission under this chapter 3859
shall be adopted under procedures established in Chapter 119. of 3860
the Revised Code. The commission may contract for the services 3861
of experts and consultants to assist the commission in carrying 3862
out its duties under this section. 3863

(C) The commission shall adopt rules as are necessary for 3864

completing the functions stated in division (A) of this section 3865
and for addressing the subjects enumerated in division (D) of 3866
this section. 3867

(D) The commission shall adopt, and as advisable and 3868
necessary shall amend or repeal, rules that include all of the 3869
following: 3870

(1) The prevention of practices detrimental to the public 3871
interest; 3872

(2) Prescribing the method of applying, and the form of 3873
application, that an applicant for a license under this chapter 3874
must follow as otherwise described in this chapter; 3875

(3) Prescribing the information to be furnished by an 3876
applicant or licensee as described in section 3772.11 of the 3877
Revised Code; 3878

(4) Describing the certification standards and duties of 3879
an independent testing laboratory certified under section 3880
3772.31 of the Revised Code and the relationship between the 3881
commission, the laboratory, the gaming-related vendor, and the 3882
casino operator; 3883

(5) The minimum amount of insurance that must be 3884
maintained by a casino operator, management company, holding 3885
company, or gaming-related vendor; 3886

(6) The approval process for a significant change in 3887
ownership or transfer of control of a licensee as provided in 3888
section 3772.091 of the Revised Code; 3889

(7) The design of gaming supplies, devices, and equipment 3890
to be distributed by gaming-related vendors; 3891

(8) Identifying the casino gaming that is permitted, 3892

identifying the gaming supplies, devices, and equipment, that 3893
are permitted, defining the area in which the permitted casino 3894
gaming may be conducted, and specifying the method of operation 3895
according to which the permitted casino gaming is to be 3896
conducted as provided in section 3772.20 of the Revised Code, 3897
and requiring gaming devices and equipment to meet the standards 3898
of this state; 3899

(9) Tournament play in any casino facility; 3900

(10) Establishing and implementing a voluntary exclusion 3901
program that provides all of the following: 3902

(a) Except as provided by commission rule, a person who 3903
participates in the program shall agree to refrain from entering 3904
a casino facility. 3905

(b) The name of a person participating in the program 3906
shall be included on a list of persons excluded from all casino 3907
facilities. 3908

(c) Except as provided by commission rule, no person who 3909
participates in the program shall petition the commission for 3910
admittance into a casino facility. 3911

(d) The list of persons participating in the program and 3912
the personal information of those persons shall be confidential 3913
and shall only be disseminated by the commission to ~~a casino~~ 3914
~~operator and the operators, sports gaming proprietors, and their~~ 3915
agents and employees ~~of the casino operator~~ for purposes of 3916
enforcement and to other entities, upon request of the 3917
participant and agreement by the commission. 3918

(e) A casino operator shall make all reasonable attempts 3919
as determined by the commission to cease all direct marketing 3920
efforts to a person participating in the program. 3921

(f) A casino operator shall not cash the check of a person 3922
participating in the program or extend credit to the person in 3923
any manner. However, the program shall not exclude a casino 3924
operator from seeking the payment of a debt accrued by a person 3925
before participating in the program. 3926

(g) Any and all locations at which a person may register 3927
as a participant in the program shall be published. 3928

(11) Requiring the commission to adopt standards regarding 3929
the marketing materials of a licensed casino operator, including 3930
allowing the commission to prohibit marketing materials that are 3931
contrary to the adopted standards; 3932

(12) Requiring that the records, including financial 3933
statements, of any casino operator, management company, holding 3934
company, and gaming-related vendor be maintained in the manner 3935
prescribed by the commission and made available for inspection 3936
upon demand by the commission, but shall be subject to section 3937
3772.16 of the Revised Code; 3938

(13) Permitting a licensed casino operator, management 3939
company, key employee, or casino gaming employee to question a 3940
person suspected of violating this chapter; 3941

(14) The chips, tokens, tickets, electronic cards, or 3942
similar objects that may be purchased by means of an agreement 3943
under which credit is extended to a wagerer by a casino 3944
operator; 3945

(15) Establishing standards for provisional key employee 3946
licenses for a person who is required to be licensed as a key 3947
employee and is in exigent circumstances and standards for 3948
provisional licenses for casino gaming employees who submit 3949
complete applications and are compliant under an instant 3950

background check. A provisional license shall be valid not 3951
longer than three months. A provisional license may be renewed 3952
one time, at the commission's discretion, for an additional 3953
three months. In establishing standards with regard to instant 3954
background checks the commission shall take notice of criminal 3955
records checks as they are conducted under section 311.41 of the 3956
Revised Code using electronic fingerprint reading devices. 3957

(16) Establishing approval procedures for third-party 3958
engineering or accounting firms, as described in section 3772.09 3959
of the Revised Code; 3960

(17) Prescribing the manner in which winnings, 3961
compensation from casino gaming, and gross revenue must be 3962
computed and reported by a licensee as described in Chapter 3963
5753. of the Revised Code; 3964

(18) Prescribing conditions under which a licensee's 3965
license may be suspended or revoked as described in section 3966
3772.04 of the Revised Code; 3967

(19) Prescribing the manner and procedure of all hearings 3968
to be conducted by the commission or by any hearing examiner; 3969

(20) Prescribing technical standards and requirements that 3970
are to be met by security and surveillance equipment that is 3971
used at and standards and requirements to be met by personnel 3972
who are employed at casino facilities, and standards and 3973
requirements for the provision of security at and surveillance 3974
of casino facilities; 3975

(21) Prescribing requirements for a casino operator to 3976
provide unarmed security services at a casino facility by 3977
licensed casino employees, and the training that shall be 3978
completed by these employees; 3979

(22) Prescribing standards according to which casino operators shall keep accounts and standards according to which casino accounts shall be audited, and establish means of assisting the tax commissioner in levying and collecting the gross casino revenue tax levied under section 5753.02 of the Revised Code;

(23) Defining penalties for violation of commission rules and a process for imposing such penalties;

(24) Establishing standards for decertifying contractors that violate statutes or rules of this state or the federal government;

(25) Establishing standards for the repair of casino gaming equipment;

(26) Establishing procedures to ensure that casino operators, management companies, and holding companies are compliant with the compulsive and problem gambling plan submitted under section 3772.18 of the Revised Code;

(27) Prescribing, for institutional investors in or holding companies of a casino operator, management company, holding company, or gaming-related vendor that fall below the threshold needed to be considered an institutional investor or a holding company, standards regarding what any employees, members, or owners of those investors or holding companies may do and shall not do in relation to casino facilities and casino gaming in this state, which standards shall rationally relate to the need to proscribe conduct that is inconsistent with passive institutional investment status;

(28) Providing for any other thing necessary and proper for successful and efficient regulation of casino gaming under

this chapter. 4009

(E) The commission shall employ and assign gaming agents 4010
as necessary to assist the commission in carrying out the duties 4011
of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the 4012
Revised Code. In order to maintain employment as a gaming agent, 4013
the gaming agent shall successfully complete all continuing 4014
training programs required by the commission and shall not have 4015
been convicted of or pleaded guilty or no contest to a 4016
~~disqualifying an offense as defined in that makes the gaming~~ 4017
agent ineligible for appointment or retention under section 4018
3772.07 of the Revised Code. 4019

(F) The commission, as a law enforcement agency, and its 4020
gaming agents, as law enforcement officers as defined in section 4021
2901.01 of the Revised Code, shall have authority with regard to 4022
the detection and investigation of, the seizure of evidence 4023
allegedly relating to, and the apprehension and arrest of 4024
persons allegedly committing violations of this chapter or 4025
gambling offenses as defined in section 2915.01 of the Revised 4026
Code or violations of any other law of this state that may 4027
affect the integrity of casino gaming ~~or,~~ the operation of 4028
skill-based amusement machines, or the operation of sports 4029
gaming, and shall have access to casino facilities, ~~and~~ skill- 4030
based amusement machine facilities, and sports gaming facilities 4031
to carry out the requirements of this chapter and Chapter 3775. 4032
of the Revised Code. 4033

(G) The commission may eject or exclude or authorize the 4034
ejection or exclusion of and a gaming agent may eject a person 4035
from a casino facility for any of the following reasons: 4036

(1) The person's name is on the list of persons 4037
voluntarily excluding themselves from all casinos in a program 4038

established according to rules adopted by the commission; 4039

(2) The person violates or conspires to violate this 4040
chapter or a rule adopted thereunder; or 4041

(3) The commission determines that the person's conduct or 4042
reputation is such that the person's presence within a casino 4043
facility may call into question the honesty and integrity of the 4044
casino gaming operations or interfere with the orderly conduct 4045
of the casino gaming operations. 4046

(H) A person, other than a person participating in a 4047
voluntary exclusion program, may petition the commission for a 4048
public hearing on the person's ejection or exclusion under this 4049
chapter. 4050

(I) A casino operator or management company shall have the 4051
same authority to eject or exclude a person from the management 4052
company's casino facilities as authorized in division (G) of 4053
this section. The licensee shall immediately notify the 4054
commission of an ejection or exclusion. 4055

(J) The commission shall submit a written annual report 4056
with the governor, president and minority leader of the senate, 4057
and the speaker and minority leader of the house of 4058
representatives before the first day of September each year. The 4059
annual report shall cover the previous fiscal year and shall 4060
include all of the following: 4061

(1) A statement describing the receipts and disbursements 4062
of the commission; 4063

(2) Relevant financial data regarding casino gaming, 4064
including gross revenues and disbursements made under this 4065
chapter; 4066

(3) Actions taken by the commission;	4067
(4) An update on casino operators', management companies', and holding companies' compulsive and problem gambling plans and the voluntary exclusion program and list;	4068 4069 4070
(5) Information regarding prosecutions for conduct described in division (H) of section 3772.99 of the Revised Code, including, but not limited to, the total number of prosecutions commenced and the name of each person prosecuted;	4071 4072 4073 4074
(6) Any additional information that the commission considers useful or that the governor, president or minority leader of the senate, speaker or minority leader of the house of representatives requests.	4075 4076 4077 4078
(K) To ensure the integrity of skill-based amusement machine operations, the commission shall have jurisdiction over all persons conducting or participating in the conduct of skill-based amusement machine operations authorized by this chapter and Chapter 2915. of the Revised Code, including the authority to complete the functions of licensing, regulating, investigating, and penalizing those persons in a manner that is consistent with the commission's authority to do the same with respect to casino gaming. To carry out this division, the commission may adopt rules under Chapter 119. of the Revised Code, including rules establishing fees and penalties related to the operation of skill-based amusement machines.	4079 4080 4081 4082 4083 4084 4085 4086 4087 4088 4089 4090
(L) To ensure the integrity of fantasy contests, the commission shall have jurisdiction over all persons conducting or participating in the conduct of a fantasy contest authorized by Chapter 3774. of the Revised Code, including the authority to license, regulate, investigate, and penalize those persons in a	4091 4092 4093 4094 4095

manner that is consistent with the commission's authority to do 4096
the same with respect to skill-based amusement machines. To 4097
carry out this division, the commission may adopt rules under 4098
Chapter 119. of the Revised Code, including rules establishing 4099
fees and penalties related to the operation of fantasy contests. 4100

(M) All fees imposed pursuant to the rules adopted under 4101
divisions (K) and (L) of this section shall be deposited into 4102
the casino control commission fund. 4103

Sec. 3772.062. (A) (1) The executive director of the 4104
commission shall enter into an agreement with the department of 4105
mental health and addiction services under which the department 4106
provides a program of gambling and addiction services, including 4107
services to alleviate problem sports gaming, on behalf of the 4108
commission. 4109

(2) The commission shall use the moneys in the problem 4110
sports gaming fund established under section 5753.031 of the 4111
Revised Code for the purpose of paying the costs of program 4112
services to alleviate problem sports gaming in this state. 4113

(B) The executive director of the commission, in 4114
conjunction with the department of mental health and addiction 4115
services and the state lottery commission, shall establish, 4116
operate, and publicize an in-state, toll-free telephone number 4117
Ohio residents may call to obtain basic information about 4118
problem gambling, the gambling addiction services available to 4119
problem gamblers, and how a problem gambler may obtain help. The 4120
telephone number shall be staffed twenty-four hours per day, 4121
seven days a week, to respond to inquiries and provide that 4122
information. The costs of establishing, operating, and 4123
publicizing the telephone number shall be paid for with money in 4124
the problem casino gambling and addictions fund. 4125

Sec. 3772.07. The following appointing or licensing 4126
authorities shall obtain a criminal records check of the person 4127
who is to be appointed or licensed: 4128

(A) The governor, before appointing an individual as a 4129
member of the commission; 4130

(B) The commission, before appointing an individual as 4131
executive director or a gaming agent; 4132

(C) The commission, before issuing a license for a key 4133
employee or casino gaming employee, and before issuing a license 4134
for each investor, except an institutional investor, for a 4135
casino operator, management company, holding company, or gaming- 4136
related vendor; 4137

(D) The executive director, before appointing an 4138
individual as a professional, technical, or clerical employee of 4139
the commission. 4140

Thereafter, such an appointing or licensing authority 4141
shall obtain a criminal records check of the same individual at 4142
three-year intervals. 4143

The appointing or licensing authority shall make available 4144
to each person of whom a criminal records check is required a 4145
copy of the form and the standard fingerprint impression sheet 4146
prescribed under divisions (C) (1) and (2) of section 109.572 of 4147
the Revised Code. The person shall complete the form and 4148
impression sheet and return them as directed by the appointing 4149
or licensing authority. If a person fails to complete and return 4150
the form and impression sheet within a reasonable time, the 4151
person is ineligible to be appointed or licensed or to continue 4152
in the appointment or licensure. 4153

The appointing or licensing authority shall cause the 4154

completed form and impression sheet to be forwarded to the 4155
superintendent of the bureau of criminal identification and 4156
investigation. The appointing or licensing authority shall 4157
request the superintendent also to obtain information from the 4158
federal bureau of investigation, including fingerprint-based 4159
checks of the national crime information databases, and from 4160
other states and the federal government under the national crime 4161
prevention and privacy compact as part of the criminal records 4162
check. 4163

For all criminal records checks conducted under this 4164
section, the applicant for a casino operator, management 4165
company, holding company, gaming-related vendor, key employee, 4166
or casino gaming employee license shall pay the fee charged by 4167
the bureau of criminal identification and investigation or by a 4168
vendor approved by the bureau to conduct a criminal records 4169
check based on the applicant's fingerprints in accordance with 4170
division (A) (15) of section 109.572 of the Revised Code. If the 4171
applicant for a key employee or casino gaming employee license 4172
is applying at the request of a casino operator, management 4173
company, holding company, or gaming-related vendor, the casino 4174
operator, management company, holding company, or gaming-related 4175
vendor shall pay the fee charged for all criminal records checks 4176
conducted under this section. 4177

The appointing or licensing authority shall review the 4178
results of a criminal records check. An appointee for a 4179
commission member shall forward the results of the criminal 4180
records check to the president of the senate before the senate 4181
advises and consents to the appointment of the commission 4182
member. The appointing authority shall not appoint or retain the 4183
appointment of a person a criminal records check discloses has 4184
been convicted of or has pleaded guilty or no contest to any 4185

gambling offense, any theft offense, any offense having an 4186
element of fraud or misrepresentation, any offense having an 4187
element of moral turpitude, and any felony not otherwise 4188
included in the foregoing list, except as otherwise provided in 4189
section 3772.10 of the Revised Code. The licensing authority 4190
shall not license a person if a criminal records check discloses 4191
that the person has been convicted of a disqualifying offense. 4192
As used in this section, "disqualifying offense" means a 4193
disqualifying offense as determined by the licensing authority 4194
under section 9.79 of the Revised Code. 4195

The report of a criminal records check is not a public 4196
record that is open to public inspection and copying. The 4197
commission shall not make the report available to any person 4198
other than the person who was the subject of the criminal 4199
records check; an appointing or licensing authority; a member, 4200
the executive director, or an employee of the commission; or any 4201
court or agency, including a hearing examiner, in a judicial or 4202
administrative proceeding relating to the person's employment or 4203
application for a license under this chapter. 4204

Sec. 3772.37. (A) Pursuant to section 131.02 of the 4205
Revised Code, the attorney general shall develop and implement a 4206
real time data match program and make it available to each 4207
casino operator, management company, and sports gaming 4208
proprietor to identify patrons who owe amounts to the state or a 4209
political subdivision. 4210

(B) (1) Before disbursing any casino winnings or sports 4211
gaming winnings to a patron in an amount for which reporting to 4212
the internal revenue service of the amount is required by 4213
section 6041 of the Internal Revenue Code, as amended, a casino 4214
operator, management company, or sports gaming proprietor shall 4215

consult the data match program to determine whether the patron 4216
owes any amounts to the state or a political subdivision. If the 4217
data match program indicates that the patron owes any amounts to 4218
the state or a political subdivision, the casino operator, 4219
management company, or sports gaming proprietor shall withhold 4220
from the patron's winnings an amount sufficient to satisfy those 4221
amounts, up to the amount of the winnings. 4222

(2) If the data match program described in section 3123.90 4223
of the Revised Code indicates that the patron also is in default 4224
under a support order, the casino operator, management company, 4225
or sports gaming proprietor shall transmit to the department of 4226
job and family services an amount sufficient to satisfy any past 4227
due support owed by the patron, up to the amount of the 4228
winnings, before transmitting any remaining amount to the 4229
attorney general under division (C) of this section. 4230

(C) (1) Not later than fourteen days after withholding an 4231
amount under division (B) of this section, the casino operator, 4232
management company, or sports gaming proprietor shall transmit 4233
to the attorney general any amount withheld and not already 4234
disbursed to the department of job and family services under 4235
section 3123.90 of the Revised Code as payment on the amount 4236
owed. 4237

(2) If the patron owes more than one amount to the state 4238
or a political subdivision as identified by the data match 4239
program described in this section, the amount owed to the state 4240
shall be satisfied first, except that any amounts owed under 4241
section 5739.33 and division (G) of section 5747.07 of the 4242
Revised Code shall have first priority. 4243

(D) Except as otherwise provided in section 131.021 of the 4244
Revised Code, this section applies only to amounts owed that 4245

have become final. 4246

(E) The attorney general, in consultation with the 4247
commission, may adopt rules under Chapter 119. of the Revised 4248
Code as necessary to implement this section. 4249

Sec. 3775.01. As used in this chapter: 4250

(A) "Collegiate sport or athletic event" means a sport or 4251
athletic event offered or sponsored by, or played in connection 4252
with, a public or private institution that offers educational 4253
services beyond the secondary level. 4254

(B) "Commission" means the Ohio casino control commission. 4255

(C) "Esports event" means an organized video game 4256
competition that is regulated by a sports governing body and 4257
that is held between professional players who play individually 4258
or as teams. 4259

(D) (1) "Mobile management services provider" means a 4260
person that contracts with a type A sports gaming proprietor 4261
under section 3775.05 of the Revised Code to operate sports 4262
gaming on behalf of the sports gaming proprietor and that is 4263
licensed by the Ohio casino control commission as a mobile 4264
management services provider under that section. 4265

(2) "Management services provider" means a person that 4266
contracts with a type B sports gaming proprietor under section 4267
3775.051 of the Revised Code to operate sports gaming on behalf 4268
of the sports gaming proprietor and that is licensed by the Ohio 4269
casino control commission as a management services provider 4270
under that section. 4271

(E) "Online sports pool" means sports gaming in which a 4272
wager on a sporting event is made through a computer or mobile 4273

device and accepted through an online gaming web site that is 4274
operated by a type A sports gaming proprietor or mobile 4275
management services provider. 4276

(F) "Professional sport or athletic event" means an event 4277
at which two or more persons participate in sports or athletic 4278
events and receive compensation, or the potential for 4279
compensation based on their performance, in excess of actual 4280
expenses for their participation in the event. 4281

(G) "Professional sports organization" means any of the 4282
following: 4283

(1) The owner of a professional sports team in this state 4284
that is a member of the national football league, the national 4285
hockey league, major league baseball, or the national basketball 4286
association; 4287

(2) The owner of a sports facility in this state that 4288
hosts an annual tournament on the professional golf association 4289
tour; 4290

(3) A promoter of a national association for a stock car 4291
auto racing national touring race conducted in this state. 4292

(H) "Promotional gaming credit" means a credit, discount, 4293
or other similar item issued to a patron to enable the placement 4294
of, or increase in, a wager on a sporting event. 4295

(I) (1) Except as otherwise provided in divisions (I) (2) 4296
and (3) of this section, "sporting event" means any professional 4297
sport or athletic event, any collegiate sport or athletic event, 4298
any Olympic or international sports competition event, any motor 4299
race event, any horse race, any esports event, or any other 4300
special event the Ohio casino control commission authorizes for 4301
sports gaming, the individual performance statistics of athletes 4302

or participants in such an event, or a combination of those. 4303

(2) "Sporting event" does not include an event for primary 4304
or secondary school students, whether conducted or sponsored by 4305
a primary or secondary school or by another person, or the 4306
individual performance statistics of athletes or participants in 4307
such an event. 4308

(3) "Sporting event" includes an event that involves 4309
athletes or participants who are under eighteen years of age, or 4310
the individual performance statistics of athletes or 4311
participants in the event, only if the Ohio casino control 4312
commission authorizes the event for sports gaming. 4313

(J) (1) "Sports gaming" means the business of accepting 4314
wagers on sporting events. 4315

(2) (a) With respect to sports gaming offered by a type A 4316
or type B sports gaming proprietor, except as otherwise provided 4317
in division (J) (3) of this section, "sports gaming" includes any 4318
system or method of wagering on sporting events that the Ohio 4319
casino control commission approves, including exchange wagering, 4320
parlays, spreads, over-under, moneyline, in-game wagering, 4321
single game bets, teaser bets, in-play bets, proposition bets, 4322
pools, pari-mutuel sports wagering pools, or straight bets. 4323

(b) With respect to sports gaming offered by a type C 4324
sports gaming proprietor, "sports gaming" includes only spread, 4325
over-under, and moneyline wagering on sporting events, as 4326
approved by the Ohio casino control commission. 4327

(3) "Sports gaming" does not include any of the following: 4328

(a) Pari-mutuel betting on the outcome of a horse race, as 4329
authorized under Chapter 3769. of the Revised Code; 4330

(b) Lottery games authorized under Chapter 3770. of the 4331
Revised Code, including video lottery terminals; 4332

(c) Casino gaming authorized under division (C) of Section 4333
6 of Article XV, Ohio Constitution and Chapter 3772. of the 4334
Revised Code; 4335

(d) Fantasy contests authorized under Chapter 3774. of the 4336
Revised Code. 4337

(K) "Sports gaming equipment" means any of the following 4338
that directly relate to or affect, or are used or consumed in, 4339
the operation of sports gaming: 4340

(1) Any mechanical, electronic, or other device, 4341
mechanism, or equipment, including a self-service sports gaming 4342
terminal; 4343

(2) Any software, application, components, or other goods; 4344

(3) Anything to be installed or used on a patron's 4345
personal device. 4346

(L) "Sports gaming facility" means a designated area of a 4347
building or structure in which patrons may place wagers on 4348
sporting events with a type B sports gaming proprietor either in 4349
person or using self-service sports gaming terminals. 4350

(M) "Sports gaming license" means a sports gaming 4351
proprietor license, a mobile management services provider 4352
license, a management services provider license, a sports gaming 4353
occupational license, a type C sports gaming host license, or a 4354
sports gaming supplier license issued by the Ohio casino control 4355
commission under this chapter. 4356

(N) "Sports gaming licensee" means a person who holds a 4357
valid sports gaming license. 4358

(O) "Sports gaming proprietor" means a person licensed by 4359
the Ohio casino control commission to offer sports gaming in 4360
this state as a type A, type B, or type C sports gaming 4361
proprietor. 4362

(P) "Sports gaming receipts" has the same meaning as in 4363
section 5753.01 of the Revised Code. 4364

(Q) (1) "Sports gaming supplier" means a person or entity 4365
that provides sports gaming equipment or related services to a 4366
sports gaming proprietor, mobile management services provider, 4367
or management services provider, including providing services, 4368
directly or indirectly, that are necessary to create a betting 4369
market or to determine bet outcomes. 4370

(2) A sports gaming supplier that provides sports gaming 4371
equipment or services to be used through a sports gaming 4372
proprietor, mobile management services provider, or management 4373
services provider is not considered a sports gaming proprietor, 4374
mobile management services provider, or management services 4375
provider solely on that basis. 4376

(3) A sports governing body that provides raw statistical 4377
match data concerning its own sporting event to a sports gaming 4378
proprietor, mobile management services provider, management 4379
services provider, or sports gaming supplier is not considered a 4380
sports gaming supplier solely on that basis. 4381

(R) "Sports governing body" means a regional, national, or 4382
international organization having ultimate authority over the 4383
rules and codes of conduct with respect to a sporting event and 4384
the participants in the sporting event. 4385

(S) "Type A sports gaming proprietor" means a sports 4386
gaming proprietor licensed by the Ohio casino control commission 4387

to offer sports gaming through an online sports pool. 4388

(T) "Type B sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming at a sports gaming facility. 4389
4390
4391

(U) "Type C sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming through self-service sports gaming terminals located at type C sports gaming hosts' facilities. 4392
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(V) "Type C sports gaming host" means the owner of a facility with a class D liquor permit issued under Chapter 4303. of the Revised Code who is licensed by the Ohio casino control commission to offer sports gaming at the facility through a type C sports gaming proprietor. 4396
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(W) "Wager" or "bet" means to risk a sum of money or thing of value on an uncertain occurrence. 4401
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Sec. 3775.02. (A) The Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the conduct of sports gaming authorized by this chapter, including the authority to license, regulate, investigate, and penalize those persons in a manner that is consistent with the commission's authority with respect to casino gaming. In all cases in which this chapter requires or allows the commission to adopt rules concerning sports gaming, the commission shall adopt those rules under Chapter 119. of the Revised Code. 4403
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(B) The commission shall adopt rules that include all of the following: 4412
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(1) Procedures for a sports gaming proprietor to accept wagers on a sporting event or series of sporting events; 4414
4415

<u>(2) The types of wagering tickets sports gaming</u>	4416
<u>proprietors are to use;</u>	4417
<u>(3) The manner in which sports gaming proprietors are to</u>	4418
<u>issue tickets;</u>	4419
<u>(4) The type of records sports gaming licensees are to</u>	4420
<u>keep;</u>	4421
<u>(5) The system to be used to place a wager with a sports</u>	4422
<u>gaming proprietor;</u>	4423
<u>(6) The manner in which sports gaming proprietors must</u>	4424
<u>verify that their patrons are at least twenty-one years of age;</u>	4425
<u>(7) Protections for a player placing a wager with a sports</u>	4426
<u>gaming proprietor;</u>	4427
<u>(8) Measures to promote responsible sports gaming;</u>	4428
<u>(9) Penalties and fines for violating this section or</u>	4429
<u>rules adopted under this section;</u>	4430
<u>(10) Restrictions to ensure that sports gaming</u>	4431
<u>proprietors' advertisements for sports gaming meet all of the</u>	4432
<u>following requirements:</u>	4433
<u>(a) They do not target individuals under twenty-one years</u>	4434
<u>of age, other individuals who are ineligible to participate in</u>	4435
<u>sports gaming, problem gamblers, or other vulnerable</u>	4436
<u>individuals;</u>	4437
<u>(b) They disclose the identity of the sports gaming</u>	4438
<u>proprietor;</u>	4439
<u>(c) They provide information about how to access resources</u>	4440
<u>related to problem gambling;</u>	4441
<u>(d) They are not false, misleading, or deceptive to a</u>	4442

reasonable consumer. 4443

(11) Requirements concerning the size, furnishings, and 4444
equipment of a sports gaming facility and the minimum capital 4445
investment in a sports gaming facility that is necessary to 4446
ensure that it generates strong economic development; 4447

(12) Any other procedure or thing the commission 4448
determines necessary to ensure the integrity of sports gaming 4449
regulated by the commission. 4450

(C) (1) The commission may, independently or at the request 4451
of any person, including a sports governing body, adopt rules to 4452
prohibit or restrict sports gaming proprietors from accepting 4453
wagers on a particular sporting event or to prohibit or restrict 4454
sports gaming proprietors from accepting a particular type of 4455
wager. 4456

(2) The commission shall adopt rules prescribing a process 4457
by which the commission may prohibit or restrict sports gaming 4458
proprietors from accepting wagers on a particular sporting event 4459
or prohibit or restrict sports gaming proprietors from accepting 4460
a particular type of wager on a temporary emergency basis 4461
instead of by rule. 4462

(3) (a) A sports governing body may formally request the 4463
commission to prohibit or restrict sports gaming proprietors 4464
from accepting wagers on a particular sporting event or to 4465
prohibit or restrict sports gaming proprietors from accepting a 4466
particular type of wager. The sports governing body shall submit 4467
the formal request in the form and manner prescribed by the 4468
commission. Upon receiving the request, the commission promptly 4469
shall send written notice of the request to every sports gaming 4470
proprietor and shall consider any timely response submitted by a 4471

sports gaming proprietor. 4472

(b) If the commission determines that the sports governing 4473
body has shown good cause through its formal request to grant 4474
the requested prohibition or restriction, the commission 4475
promptly shall adopt the prohibition or restriction. 4476

(c) If the commission determines that the sports governing 4477
body has not shown good cause through its formal request to 4478
grant the requested prohibition or restriction, the commission 4479
promptly shall provide the sports governing body with notice and 4480
an opportunity for a hearing to offer further evidence in 4481
support of granting the requested prohibition or restriction. 4482

(D) The commission shall adopt rules establishing minimum 4483
internal control standards for the administration of sports 4484
gaming proprietors' operations, sports gaming equipment, 4485
systems, or other items used by sports gaming proprietors to 4486
conduct sports gaming, and the maintenance of sports gaming 4487
proprietors' financial records and other required records. The 4488
commission may approve minimum internal control standards 4489
proposed by sports gaming proprietors. 4490

(E) (1) The commission shall approve all sports gaming 4491
equipment and each form, variation, or composite of sports 4492
gaming to be used by sports gaming proprietors. 4493

(2) (a) Before approving a piece of sports gaming equipment 4494
or a form, variation, or composite of sports gaming, the 4495
commission shall require it to undergo scientific testing or 4496
technical evaluation, as the commission determines appropriate. 4497
The commission may require the testing or evaluation to be 4498
conducted at the expense of the sports gaming supplier or sports 4499
gaming proprietor, as applicable, by an independent testing 4500

laboratory certified by the commission. 4501

(b) The commission may certify an independent testing 4502
laboratory to test and evaluate sports gaming equipment and 4503
forms, variations, or composites of sports gaming if both of the 4504
following apply: 4505

(i) The laboratory is competent and qualified to 4506
scientifically test and technically evaluate sports gaming 4507
equipment and forms, variations, or composites of sports gaming 4508
for compliance with this chapter and with the rules of the 4509
commission and otherwise to perform the functions assigned to 4510
the laboratory by the commission; 4511

(ii) The laboratory is not owned or controlled by, is not 4512
affiliated with, and does not have any interest in a sports 4513
gaming proprietor, mobile management services provider, 4514
management services provider, sports gaming supplier, or sports 4515
governing body. 4516

(c) The commission shall adopt rules prescribing the 4517
certification standards, fees, and duties that apply to a 4518
certified independent testing laboratory under division (E) of 4519
this section. 4520

(3) The commission shall adopt rules requiring sports 4521
gaming licensees and sports gaming facilities to use only 4522
approved sports gaming equipment acquired from a licensed sports 4523
gaming supplier and to use only approved forms, variations, or 4524
composites of sports gaming. 4525

(F) (1) The commission shall determine a person's 4526
eligibility to hold or renew a sports gaming license under this 4527
chapter, shall issue all sports gaming licenses, and shall 4528
maintain a record of all sports gaming licenses issued under 4529

this chapter. 4530

(2) The commission shall conduct a complete investigation 4531
of each applicant for a sports gaming license to determine 4532
whether the applicant meets the requirements of this chapter and 4533
of the commission's rules each time the applicant applies for an 4534
initial or renewed sports gaming license. The commission may 4535
initiate an additional licensing investigation or adjudication 4536
or reopen an existing licensing investigation or adjudication at 4537
any time. 4538

(G) (1) Except as otherwise provided in division (G) (2) of 4539
this section, the commission shall levy and collect all fees and 4540
surcharges imposed under this chapter and rules adopted under 4541
this chapter and shall deposit all moneys collected in the 4542
casino control commission fund created under section 5753.03 of 4543
the Revised Code. 4544

(2) The commission shall levy and collect fines for 4545
noncriminal violations of the provisions of this chapter and of 4546
rules adopted under this chapter. The commission shall deposit 4547
all such fines, along with the license fees described in 4548
division (D) of section 3775.04, division (B) (3) of section 4549
3775.05, and division (B) (3) of section 3775.051 of the Revised 4550
Code, in the sports gaming revenue fund created under section 4551
5753.031 of the Revised Code. 4552

(H) The commission, in an adjudication conducted under 4553
Chapter 119. of the Revised Code, may penalize, limit, 4554
condition, restrict, suspend, revoke, deny, or refuse to renew 4555
any sports gaming license. The commission may take into account 4556
any relevant aggravating or mitigating factors without in any 4557
manner limiting the commission's authority to impose the level 4558
and type of discipline the commission considers appropriate. 4559

(I) (1) The commission shall monitor all sports gaming 4560
conducted in this state by sports gaming proprietors, or shall 4561
contract with an independent integrity monitoring provider for 4562
that purpose, in order to identify any unusual betting 4563
activities or patterns that may indicate a need for further 4564
investigation. The commission shall require each sports gaming 4565
proprietor to participate in the monitoring system as part of 4566
the minimum internal control standards described in division (D) 4567
of this section. 4568

(2) The information in the monitoring system described in 4569
division (I) (1) of this section is not a public record. The 4570
commission may disclose the information in the monitoring system 4571
only as necessary for investigative or law enforcement purposes, 4572
as permitted under division (I) (3) of this section, or pursuant 4573
to a court order. 4574

(3) If a sports governing body believes that the integrity 4575
of one of its sporting events is in question, the sports 4576
governing body may formally request the commission to make 4577
anonymized sports gaming data concerning the sporting event 4578
available to the sports governing body, as soon after each bet 4579
is placed as is commercially reasonable, through the monitoring 4580
system described in division (I) (1) of this section. If the 4581
commission determines that the sports governing body has shown 4582
good cause to believe that the integrity of the sporting event 4583
is in question, the commission shall make that data available to 4584
the sports governing body, provided that the commission shall 4585
not be required to provide any information to a sports governing 4586
body that would jeopardize an ongoing criminal investigation. 4587

(J) (1) The executive director of the commission promptly 4588
shall report to the commission any facts or circumstances 4589

related to the operation of a sports gaming licensee that 4590
constitute a violation of state or federal law and immediately 4591
report any suspicious wagering to the appropriate state or 4592
federal authorities. 4593

(2) The commission shall cooperate with any investigation 4594
conducted by a law enforcement agency or sports governing body, 4595
including by providing, or facilitating the provision of, 4596
wagering information and audio or video files related to persons 4597
placing wagers, provided that the commission shall not be 4598
required to provide any information to a sports governing body 4599
that would jeopardize an ongoing criminal investigation. 4600

(3) A sheriff, chief of police, or prosecuting attorney 4601
shall furnish to the commission, on forms prescribed by the 4602
commission, any information obtained concerning any apparent 4603
violation of this chapter or rules adopted under this chapter. 4604
If the information is considered a confidential law enforcement 4605
investigatory record under section 149.43 of the Revised Code, 4606
the commission shall not disclose the information to the public. 4607

(K) (1) The attorney general has a civil cause of action to 4608
restrain any violation of this chapter or of rules adopted under 4609
this chapter. Upon the request of the commission or its 4610
executive director, the attorney general shall commence and 4611
prosecute such an action to completion. The court shall give 4612
priority to such an action over all other civil actions. 4613

(2) An action brought under division (K) (1) of this 4614
section does not preclude an administrative or criminal 4615
proceeding on the same facts. 4616

(3) The attorney general may enter into an agreement with 4617
a state or local law enforcement agency to carry out the duties 4618

described in division (K)(1) of this section. 4619

Sec. 3775.03. (A) Except as permitted under section 4620
3770.23 of the Revised Code, no person shall operate, conduct, 4621
or assist in operating or conducting sports gaming in this state 4622
without first obtaining an appropriate sports gaming license 4623
from the Ohio casino control commission. 4624

(B) Each person applying for an initial or renewed sports 4625
gaming license issued under this chapter, and each individual 4626
who has control of the applicant as described in division (C) of 4627
this section, shall submit two complete sets of fingerprints to 4628
the commission for the purpose of conducting a criminal records 4629
check, including obtaining any available information from the 4630
federal bureau of investigation. The person shall provide the 4631
fingerprints using a method the superintendent of the bureau of 4632
criminal identification and investigation prescribes pursuant to 4633
division (C)(2) of section 109.572 of the Revised Code and fill 4634
out the form the superintendent of the bureau of criminal 4635
identification and investigation prescribes pursuant to division 4636
(C)(1) of section 109.572 of the Revised Code. Upon receiving an 4637
application under this section, the executive director of the 4638
Ohio casino control commission shall request the superintendent 4639
of the bureau of criminal identification and investigation, or a 4640
vendor approved by the bureau, to conduct a criminal records 4641
check based on the fingerprint impressions in accordance with 4642
division (A)(19) of section 109.572 of the Revised Code. Any fee 4643
required under division (C)(3) of section 109.572 of the Revised 4644
Code shall be paid by the applicant, or in the case of an 4645
occupational license, by the applicant's employer. Any applicant 4646
convicted of any disqualifying offense, as defined in section 4647
3772.07 of the Revised Code, shall not be issued a license. 4648

(C) The Ohio casino control commission shall not grant a sports gaming proprietor, mobile management services provider, or management services provider license until it has determined that each person who has control of the applicant has met the qualifications for sports gaming licensure established in this chapter and in rules adopted by the commission. All of the following persons are considered to have control of an applicant: 4649
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(1) Each person associated with a corporate applicant, including any corporate holding company, parent company, or subsidiary company of the applicant, that has the ability to control the activities of the corporate applicant or elect a majority of the board of directors of that corporation, other than any bank or other licensed lending institution that holds a mortgage or other lien acquired in the ordinary course of business; 4657
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(2) Each person associated with a noncorporate applicant that directly or indirectly holds a beneficial or proprietary interest in the applicant's business operation or that the commission otherwise determines has the ability to control the applicant; 4665
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(3) Key personnel of an applicant, including any executive, employee, or agency, having the power to exercise significant influence over decisions concerning any part of the applicant's business operation. 4670
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(D) A sports gaming proprietor, mobile management services provider, or management services provider shall display its license conspicuously in its place of business or have the license available for inspection by any agent of the Ohio casino control commission or any law enforcement agency. Each holder of 4674
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an occupational license issued under section 3775.06 of the 4679
Revised Code shall have an indicator of licensure prominently 4680
displayed when present in a sports gaming facility at all times, 4681
in accordance with the rules of the commission. Each type C 4682
sports gaming host shall display its license conspicuously in 4683
its place of business. 4684

(E) A sports gaming licensee shall give the Ohio casino 4685
control commission written notice within ten days of any 4686
material change to any information provided in the licensee's 4687
application for a license or renewal. The commission shall 4688
specify by rule which changes to that information it considers 4689
to be material. 4690

Sec. 3775.04. (A) (1) A type A sports gaming proprietor 4691
license authorizes a sports gaming proprietor to offer sports 4692
gaming through one or more online sports pools. 4693

(2) The Ohio casino control commission shall license not 4694
more than twenty-five type A sports gaming proprietors at any 4695
one time. 4696

(3) A type A sports gaming proprietor shall meet at least 4697
one of the following requirements at all times: 4698

(a) The type A sports gaming proprietor also shall operate 4699
a sports gaming facility under a type B sports gaming proprietor 4700
license. 4701

(b) The type A sports gaming proprietor shall maintain at 4702
least one place of business in this state, including a secure 4703
facility to house the servers responsible for accepting wagers 4704
through the sports gaming proprietor's online sports pools. 4705

(4) The commission shall adopt by rule a procedure 4706
allowing the commission to revoke a type A sports gaming 4707

proprietor license if the licensee does not offer sports gaming 4708
to patrons under the license for a continuous period of one year 4709
or more. 4710

(B) (1) A type B sports gaming proprietor license 4711
authorizes a sports gaming proprietor to offer sports gaming at 4712
one sports gaming facility at a location specified on the 4713
license. 4714

(2) The commission shall license not more than thirty- 4715
three type B sports gaming proprietors at any one time. 4716

(3) (a) No sports gaming facility shall be located in a 4717
county with a population of less than one hundred thousand, as 4718
determined by the 2010 federal decennial census. 4719

(b) Not more than one sports gaming facility shall be 4720
located in a county with a population of one hundred thousand or 4721
more, but less than five hundred thousand, as determined by the 4722
2010 federal decennial census, at any one time. 4723

(c) Not more than two sports gaming facilities shall be 4724
located in a county with a population of five hundred thousand 4725
or more, but less than one million, as determined by the 2010 4726
federal decennial census, at any one time. 4727

(d) Not more than three sports gaming facilities shall be 4728
located in a county with a population of one million or more, as 4729
determined by the 2010 federal decennial census, at any one 4730
time. 4731

(4) The commission shall issue an initial type B sports 4732
gaming proprietor license only to a person who conducts 4733
significant economic activity in the county in which the sports 4734
gaming facility is to be located. 4735

(C) (1) A type C sports gaming proprietor license 4736
authorizes a sports gaming proprietor to offer sports gaming 4737
through self-service sports gaming terminals located at one or 4738
more type C sports gaming hosts' facilities. 4739

(2) The commission shall license at least three, and not 4740
more than twenty, type C sports gaming proprietors at any one 4741
time. 4742

(D) An applicant for an initial or renewed type A, type B, 4743
or type C sports gaming proprietor license shall do all of the 4744
following: 4745

(1) Submit a written application on a form furnished by 4746
the commission. 4747

(a) If the application is for an initial type B sports 4748
gaming proprietor license, the application shall specify the 4749
intended location of the sports gaming facility or, at a 4750
minimum, the county in which the sports gaming facility is to be 4751
located if the license is granted. 4752

(b) If the application is for a renewed type B sports 4753
gaming proprietor license, the application shall specify one of 4754
the following, as applicable: 4755

(i) If the sports gaming proprietor does not intend to 4756
relocate the sports gaming facility, the location of the sports 4757
gaming facility; 4758

(ii) If the sports gaming proprietor intends to relocate 4759
the sports gaming facility, the intended new location of the 4760
sports gaming facility or, at a minimum, the county in which the 4761
sports gaming facility is to be located if the renewal is 4762
granted. 4763

(2) Pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount prescribed by the commission by rule; 4764
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(3) Submit an audit of the applicant's financial transactions and the condition of the applicant's total operations for the previous fiscal year prepared by a certified public accountant in accordance with generally accepted accounting principles and state and federal laws; 4768
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(4) Satisfy any other requirements for licensure under this chapter and rules adopted under this chapter. 4773
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(E) (1) Upon receiving an initial or renewed sports gaming proprietor license, the applicant shall pay the following nonrefundable license fee, as applicable, and shall give to the state a surety bond, in an amount and in the form approved by the commission, to guarantee that the applicant faithfully makes all payments required by this chapter and rules adopted under this chapter during the period of the license: 4775
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(a) For an initial or renewed type A sports gaming proprietor license, one million dollars; 4782
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(b) For an initial type B or type C sports gaming proprietor license, one hundred thousand dollars; 4784
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(c) For a renewed type B or type C sports gaming proprietor license, twenty-five thousand dollars. 4786
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(2) Not later than one year after an initial or renewed type A sports gaming proprietor license is issued, the sports gaming proprietor shall pay a nonrefundable interim license fee of five hundred thousand dollars. 4788
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(3) Not later than two years after an initial or renewed type A sports gaming proprietor license is issued, the sports gaming proprietor shall pay a second nonrefundable interim license fee of five hundred thousand dollars. 4792
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(F) (1) A sports gaming proprietor license shall be valid for a term of three years. 4796
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(2) Upon the expiration of a sports gaming proprietor license, the sports gaming proprietor may apply to renew the license in the same manner as for an initial license, unless the license is suspended or revoked or the commission determines that the sports gaming proprietor is not in compliance with this chapter and the rules adopted under this chapter. 4798
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Sec. 3775.041. (A) In issuing initial and renewed type A and type B sports gaming proprietor licenses, the Ohio casino control commission shall give preference to applicants that are professional sports organizations, subject to the factors described in divisions (B), (C), and (D) of this section, as applicable. 4804
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(B) In issuing initial and renewed type A, type B, and type C sports gaming proprietor licenses, the commission shall consider all of the following factors, in addition to all other requirements for licensure specified under this chapter and in the rules of the commission: 4810
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(1) The reputation, experience, and financial integrity of the applicant and any person that controls the applicant, as determined under division (C) of section 3775.03 of the Revised Code; 4815
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(2) The total amount of taxable income the applicant pays, or will pay, to its employees in this state; 4819
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(3) The financial ability of the applicant to purchase and 4821
maintain adequate liability and casualty insurance and to 4822
provide an adequate surety bond; 4823

(4) The past and present compliance of the applicant and 4824
its affiliates or affiliated companies with gambling-related 4825
licensing requirements in this state or any other jurisdiction, 4826
including whether the applicant has a history of noncompliance 4827
with those requirements; 4828

(5) Whether the applicant has been charged with, indicted 4829
for, or convicted of any felony or misdemeanor criminal offense 4830
under the laws of any jurisdiction, not including any traffic 4831
violation; 4832

(6) Whether the applicant has filed, or had filed against 4833
it, a proceeding for bankruptcy, or has ever been involved in 4834
any formal process to adjust, defer, suspend, or otherwise work 4835
out the payment of any debt; 4836

(7) Whether the applicant has been served with a complaint 4837
or other notice filed with any public body regarding a payment 4838
of any tax required under federal, state, or local law that has 4839
been delinquent for one or more years; 4840

(8) Whether the applicant is or has been a defendant in 4841
litigation involving its business practices; 4842

(9) Whether awarding a license would undermine the 4843
public's confidence in the sports gaming industry in this state. 4844

(C) In the case of a type A sports gaming proprietor 4845
license, the Ohio casino control commission also shall consider 4846
all of the following: 4847

(1) The nature of the applicant's current or intended 4848

physical presence in this state, including any expenditures for 4849
physical infrastructure; 4850

(2) The length of time, if any, for which the applicant 4851
has been doing any kind of business in this state; 4852

(3) Whether the total taxable income the applicant pays to 4853
its employees in this state each year has been, or will be, at 4854
least ten million dollars; 4855

(4) The applicant's current or intended local and 4856
statewide economic involvement in this state; 4857

(5) The applicant's other current or intended 4858
contributions to this state, including promoting tourism. 4859

(D) In the case of a type B sports gaming proprietor 4860
license, the Ohio casino control commission also shall consider 4861
whether the current or proposed locations of sports gaming 4862
facilities are distributed equitably among all regions of the 4863
state. 4864

(E) Notwithstanding any contrary provision of division 4865
(A), (B), (C), or (D) of this section, the Ohio casino control 4866
commission shall not give preference to an applicant for a 4867
sports gaming proprietor license on the basis that any of the 4868
following persons currently contract, or have contracted, with 4869
the state lottery commission or any other agency of this state: 4870

(1) The applicant; 4871

(2) A person that has control over the applicant, as 4872
determined under division (C) of section 3775.03 of the Revised 4873
Code; 4874

(3) A person over which the applicant has control, as 4875
determined under that division. 4876

Sec. 3775.05. (A) (1) A type A sports gaming proprietor may 4877
contract with not more than two mobile management services 4878
providers to offer sports gaming on the sports gaming 4879
proprietor's behalf, in a manner authorized under the contract. 4880
After a type A sports gaming proprietor enters into its first 4881
contract with a mobile management services provider, the sports 4882
gaming proprietor shall not enter into a contract with a second 4883
mobile management services provider until at least one year 4884
after the first contract is executed. 4885

(2) (a) The holder of a type A sports gaming proprietor 4886
license that is a member of a league, association, or 4887
organization that prevents the holder from being subject to the 4888
regulatory control of the Ohio casino control commission or from 4889
otherwise operating under the license may contractually appoint 4890
a designee operator that is considered the mobile management 4891
services provider for all aspects of commission oversight and 4892
operating under the license. The sports gaming proprietor shall 4893
not have control over the mobile management services provider, 4894
and the mobile management services provider shall not have 4895
control over the sports gaming proprietor, as determined by the 4896
commission under division (C) of section 3775.03 of the Revised 4897
Code. 4898

(b) A sports gaming proprietor and a mobile management 4899
services provider described in division (A) (2) (a) of this 4900
section shall not exchange any information that may compromise 4901
the integrity of sporting events or of sports gaming. The 4902
commission shall adopt by rule procedures for the sports gaming 4903
proprietor and the mobile management services provider to follow 4904
to ensure the integrity of sporting events and of sports gaming, 4905
including procedures to prevent any exchange of information or 4906
conflict of interest between the sports gaming proprietor and 4907

the management services provider. 4908

(3) A mobile management services provider may offer sports gaming only in accordance with this chapter, with the rules adopted by the Ohio casino control commission under this chapter, and with the nature of the sports gaming proprietor's license. 4909
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(B) (1) A mobile management services provider shall be licensed under this section before entering into a contract with a type A sports gaming proprietor as described in division (A) of this section. An applicant for an initial or renewed mobile management services provider license shall meet all requirements for licensure established by the commission by rule and shall pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount determined by the commission by rule. 4914
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(2) The commission may accept another jurisdiction's license, if the commission determines it has similar licensing requirements, as evidence that the applicant meets the requirements for a license issued under this section. 4923
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(3) (a) Upon receiving an initial or renewed mobile management services provider license, the applicant shall pay a nonrefundable license fee of one million dollars. 4927
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(b) Not later than one year after the initial or renewed mobile management services provider license is issued, the mobile management services provider shall pay a nonrefundable interim license fee of five hundred thousand dollars. 4930
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(c) Not later than two years after the initial or renewed mobile management services provider license is issued, the mobile management services provider shall pay a second 4934
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nonrefundable interim license fee of five hundred thousand 4937
dollars. 4938

(C) A mobile management services provider license shall be 4939
valid for a term of three years. In order to renew a mobile 4940
management services provider license, the licensee shall apply 4941
to the commission for a renewed license in the same manner as 4942
for an initial license. 4943

(D) In order to permit a mobile management services 4944
provider to offer sports gaming on behalf of a type A sports 4945
gaming proprietor, the sports gaming proprietor and the mobile 4946
management services provider shall enter into a written contract 4947
that has been approved by the commission. If the sports gaming 4948
proprietor and the mobile management services provider wish to 4949
make a material change to the contract, the sports gaming 4950
proprietor first shall submit the change to the commission for 4951
its approval or rejection. The sports gaming proprietor or the 4952
mobile management services provider shall not assign, delegate, 4953
subcontract, or transfer the mobile management service 4954
provider's duties and responsibilities under the contract to a 4955
third party. 4956

(E) (1) Subject to division (E) (2) of this section, the 4957
provisions of this chapter concerning a type A sports gaming 4958
proprietor apply to a mobile management services provider that 4959
contracts with the sports gaming proprietor with respect to all 4960
rights, duties, and liabilities of the sports gaming proprietor 4961
assigned, delegated, subcontracted, or transferred to the mobile 4962
management services provider as though the mobile management 4963
services provider were a type A sports gaming proprietor. Unless 4964
the context requires otherwise, references in the Revised Code 4965
to a sports gaming proprietor apply to a mobile management 4966

services provider to the extent that the mobile management 4967
services provider is acting on behalf of a type A sports gaming 4968
proprietor pursuant to the contract. 4969

(2) Division (E)(1) of this section does not permit a 4970
mobile management services provider to operate sports gaming 4971
other than pursuant to a contract with a type A sports gaming 4972
proprietor to operate sports gaming on behalf of the sports 4973
gaming proprietor. 4974

(F) The commission shall adopt a rule setting a maximum 4975
number of contracts a mobile management services provider may 4976
have with type A sports gaming proprietors under this section at 4977
any one time. 4978

Sec. 3775.051. (A) (1) A type B sports gaming proprietor 4979
may contract with one management services provider to offer 4980
sports gaming at a sports gaming facility on the sports gaming 4981
proprietor's behalf, in a manner authorized under the contract. 4982

(2) (a) The holder of a type B sports gaming proprietor 4983
license that is a member of a league, association, or 4984
organization that prevents the holder from being subject to the 4985
regulatory control of the Ohio casino control commission or from 4986
otherwise operating under the license may contractually appoint 4987
a designee operator that is considered the management services 4988
provider for all aspects of commission oversight and operating 4989
under the license. The sports gaming proprietor shall not have 4990
control over the management services provider, and the 4991
management services provider shall not have control over the 4992
sports gaming proprietor, as determined by the commission under 4993
division (C) of section 3775.03 of the Revised Code. 4994

(b) A sports gaming proprietor and a management services 4995

provider described in division (A) (2) (a) of this section shall 4996
not exchange any information that may compromise the integrity 4997
of sporting events or of sports gaming. The commission shall 4998
adopt by rule procedures for the sports gaming proprietor and 4999
the management services provider to follow to ensure the 5000
integrity of sporting events and of sports gaming, including 5001
procedures to prevent any exchange of information or conflict of 5002
interest between the sports gaming proprietor and the management 5003
services provider. 5004

(3) A type C sports gaming proprietor shall not contract 5005
with a mobile management services provider or a management 5006
services provider to offer sports gaming under the type C sports 5007
gaming proprietor license on the sports gaming proprietor's 5008
behalf. 5009

(4) A management services provider may offer sports gaming 5010
only in accordance with this chapter, with the rules adopted by 5011
the Ohio casino control commission under this chapter, and with 5012
the nature of the sports gaming proprietor's license. 5013

(B) (1) A management services provider shall be licensed 5014
under this section before entering into a contract with a type B 5015
sports gaming proprietor as described in division (A) of this 5016
section. An applicant for an initial or renewed management 5017
services provider license shall meet all requirements for 5018
licensure established by the commission by rule and shall pay 5019
the fee required under division (C) (3) of section 109.572 of the 5020
Revised Code, along with a nonrefundable application fee in an 5021
amount determined by the commission by rule. 5022

(2) The commission may accept another jurisdiction's 5023
license, if the commission determines it has similar licensing 5024
requirements, as evidence that the applicant meets the 5025

requirements for a license issued under this section. 5026

(3) (a) Upon receiving an initial or renewed management services provider license, the applicant shall pay a nonrefundable license fee of one million dollars. 5027
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(b) Not later than one year after the initial or renewed management services provider license is issued, the management services provider shall pay a nonrefundable interim license fee of five hundred thousand dollars. 5030
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(c) Not later than two years after the initial or renewed management services provider license is issued, the management services provider shall pay a second nonrefundable interim license fee of five hundred thousand dollars. 5034
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(C) A management services provider license shall be valid for a term of three years. In order to renew a management services provider license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 5038
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(D) In order to permit a management services provider to offer sports gaming on behalf of a type B sports gaming proprietor, the sports gaming proprietor and the management services provider shall enter into a written contract that has been approved by the commission. If the sports gaming proprietor and the management services provider wish to make a material change to the contract, the sports gaming proprietor first shall submit the change to the commission for its approval or rejection. The sports gaming proprietor or the management services provider shall not assign, delegate, subcontract, or transfer the management service provider's duties and responsibilities under the contract to a third party. 5043
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(E) (1) Subject to division (E) (2) of this section, the 5055
provisions of this chapter concerning a type B sports gaming 5056
proprietor apply to a management services provider that 5057
contracts with the sports gaming proprietor with respect to all 5058
rights, duties, and liabilities of the sports gaming proprietor 5059
assigned, delegated, subcontracted, or transferred to the 5060
management services provider as though the management services 5061
provider were a type B sports gaming proprietor. Unless the 5062
context requires otherwise, references in the Revised Code to a 5063
sports gaming proprietor apply to a management services provider 5064
to the extent that the management services provider is acting on 5065
behalf of a type B sports gaming proprietor pursuant to the 5066
contract. 5067

(2) Division (E) (1) of this section does not permit a 5068
management services provider to operate sports gaming other than 5069
pursuant to a contract with a type B sports gaming proprietor to 5070
operate sports gaming on behalf of the sports gaming proprietor. 5071

(F) The commission shall adopt a rule setting a maximum 5072
number of contracts a management services provider may have with 5073
type B sports gaming proprietors under this section at any one 5074
time. 5075

Sec. 3775.06. (A) (1) An individual whose duties include 5076
any of the following shall hold an appropriate and valid sports 5077
gaming occupational license issued by the Ohio casino control 5078
commission at all times: 5079

(a) Accepting wagers on sporting events on behalf of a 5080
sports gaming proprietor; 5081

(b) Handling money as part of operating sports gaming on 5082
behalf of a sports gaming proprietor, including a cashier, 5083

change person, count team, or coin wrapper; 5084

(c) Providing security for the operation of sports gaming 5085
by a sports gaming proprietor, including a guard or observer, 5086
other than providing general security at a type C sports gaming 5087
host's facility; 5088

(d) Performing other duties such that the individual has 5089
the ability to alter material aspects of sports gaming conducted 5090
by a sports gaming proprietor. 5091

(2) An individual is not required to have a sports gaming 5092
occupational license if the individual's duties are related 5093
solely to nongaming activities such as entertainment, 5094
maintenance, or preparing or serving food or beverages, 5095
including an individual who is, or is employed by, a type C 5096
sports gaming host. 5097

(3) The commission shall issue a sports gaming 5098
occupational license to an individual who meets the requirements 5099
of this chapter and of the commission's rules, provided that the 5100
commission's rules shall not require an applicant for a sports 5101
gaming occupational license who currently holds a video lottery 5102
license issued under Chapter 3770. or a license issued under 5103
Chapter 3772. of the Revised Code to take action to satisfy any 5104
additional requirement for the sports gaming occupational 5105
license that is substantially similar to any requirement the 5106
applicant previously has satisfied in order to obtain or renew 5107
the applicant's video lottery license or license issued under 5108
Chapter 3772. of the Revised Code. 5109

(B) A sports gaming occupational license permits the 5110
licensee to be employed in the capacity the commission 5111
designates during the duration of the license. The commission 5112

may establish by rule job classifications with different 5113
requirements. 5114

(C) (1) An applicant for an initial or renewed sports 5115
gaming occupational license shall apply for the license on a 5116
form prescribed by the commission and shall pay the fee required 5117
under division (C) (3) of section 109.572 of the Revised Code, 5118
along with a nonrefundable application fee of one hundred 5119
dollars. The commission may annually increase the amount of the 5120
application fee in an amount that does not exceed the percentage 5121
increase in the consumer price index for the previous year, as 5122
necessary to cover the cost of processing the application. As 5123
used in this division, "consumer price index" means the consumer 5124
price index for all urban consumers or its successive 5125
equivalent, as determined by the United States department of 5126
labor, bureau of labor statistics, or its successor in 5127
responsibility, for all items, Series A. 5128

(2) Upon receiving an initial or renewed sports gaming 5129
occupational license, the applicant shall pay a nonrefundable 5130
license fee of fifty dollars. 5131

(3) An applicant's employer may pay the fees described in 5132
divisions (C) (1) and (2) of this section on behalf of the 5133
applicant. 5134

(D) The commission may adopt rules allowing an individual 5135
who holds a sports gaming occupational license from another 5136
jurisdiction to be licensed in this state by reciprocity, so 5137
long as that jurisdiction's requirements to receive that license 5138
and the activities authorized by the license are substantially 5139
similar to those of this state with respect to the license the 5140
individual seeks. 5141

(E) A sports gaming occupational license shall be valid 5142
for a term of three years. In order to renew a sports gaming 5143
occupational license, the licensee shall apply to the commission 5144
for a renewed license in the same manner as for an initial 5145
license. 5146

Sec. 3775.07. (A) (1) The owner of a facility with a class 5147
D liquor permit issued under Chapter 4303. of the Revised Code 5148
who offers sports gaming through a type C sports gaming 5149
proprietor using self-service sports gaming terminals located at 5150
the facility shall hold an appropriate and valid type C sports 5151
gaming host license issued by the Ohio casino control commission 5152
at all times. 5153

(2) The commission shall issue a type C sports gaming host 5154
license to a person or entity that meets the requirements of 5155
this chapter and of the commission's rules. 5156

(B) (1) An applicant for an initial or renewed type C 5157
sports gaming host license shall apply for the license on a form 5158
prescribed by the commission and shall pay the fee required 5159
under division (C) (3) of section 109.572 of the Revised Code, 5160
along with a nonrefundable application fee in an amount 5161
prescribed by the commission by rule. 5162

(2) The application shall identify the type C sports 5163
gaming proprietor through which the applicant intends to offer 5164
sports gaming. 5165

(C) Upon receiving an initial or renewed type C sports 5166
gaming host license, the applicant shall pay a nonrefundable 5167
license fee of six thousand dollars. The commission shall remit 5168
one thousand dollars of the fee to the type C sports gaming 5169
proprietor identified in the application. 5170

(D) Subject to the terms of the type C sports gaming 5171
hosts's agreement with a type C sports gaming proprietor, a type 5172
C sports gaming host may offer sports gaming through a different 5173
type C sports gaming proprietor than the one identified in the 5174
type C sports gaming host's license application during the 5175
period of the license. The type C sports gaming host shall 5176
notify the commission of the change before the change takes 5177
effect, in accordance with the rules of the commission. 5178

(E) A type C sports gaming host license shall be valid for 5179
a term of three years. In order to renew a type C sports gaming 5180
host license, the licensee shall apply to the commission for a 5181
renewed license in the same manner as for an initial license. 5182

Sec. 3775.08. (A) A sports gaming supplier shall hold an 5183
appropriate and valid sports gaming supplier license issued by 5184
the Ohio casino control commission at all times. The commission 5185
may accept another jurisdiction's license, if the commission 5186
determines it has similar licensing requirements, as evidence 5187
that the applicant meets the requirements for a license issued 5188
under this section. The commission shall issue a sports gaming 5189
supplier license to a person or entity that meets the 5190
requirements of this chapter and of the commission's rules, 5191
provided that the commission's rules shall not require an 5192
applicant for a sports gaming supplier license who currently 5193
holds a video lottery license issued under Chapter 3770. or a 5194
license issued under Chapter 3772. of the Revised Code to take 5195
action to satisfy any additional requirement for the sports 5196
gaming supplier license that is substantially similar to any 5197
requirement the applicant previously has satisfied in order to 5198
obtain or renew the applicant's video lottery license or license 5199
issued under Chapter 3772. of the Revised Code. 5200

(B) An applicant for an initial or renewed sports gaming 5201
supplier license shall apply for the license on a form 5202
prescribed by the commission and shall pay the fee required 5203
under division (C) (3) of section 109.572 of the Revised Code, 5204
along with a nonrefundable application fee of ten thousand 5205
dollars. The commission may annually increase the amount of the 5206
application fee in an amount that does not exceed the percentage 5207
increase in the consumer price index for the previous year, as 5208
necessary to cover the cost of processing the application. As 5209
used in this division, "consumer price index" means the consumer 5210
price index for all urban consumers or its successive 5211
equivalent, as determined by the United States department of 5212
labor, bureau of labor statistics, or its successor in 5213
responsibility, for all items, Series A. 5214

(C) Upon receiving an initial or renewed sports gaming 5215
supplier license, the applicant shall pay a nonrefundable 5216
license fee of fifteen thousand dollars. 5217

(D) A sports gaming supplier license shall be valid for a 5218
term of three years. In order to renew a sports gaming supplier 5219
license, the licensee shall apply to the commission for a 5220
renewed license in the same manner as for an initial license. 5221

Sec. 3775.09. (A) An applicant for a sports gaming license 5222
shall establish the applicant's suitability for the license by 5223
clear and convincing evidence. 5224

(B) The Ohio casino control commission shall not grant a 5225
sports gaming license to an applicant if evidence satisfactory 5226
to the commission exists that the applicant has done any of the 5227
following: 5228

(1) Knowingly made a false statement to the commission; 5229

(2) Been suspended from operating a gambling game, gaming device, or gaming operation, or had a license revoked by any governmental unit of a national, state, or local body exercising governmental functions; 5230
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(3) Been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code; 5234
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(4) Been directly involved in or employed by any offshore wagering market that illegally serviced the United States or otherwise accepted illegal wagers from individuals located in the United States on or after April 16, 2015. 5236
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(C) The commission may deny a sports gaming proprietor, mobile management services provider, or management services provider license to any applicant, reprimand any sports gaming proprietor, mobile management services provider, or management services provider, or suspend or revoke a sports gaming proprietor, mobile management services provider, or management services provider license if any of the following are true: 5240
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(1) The applicant or licensee has not demonstrated to the commission's satisfaction financial responsibility sufficient to adequately meet the requirements of the enterprise. 5247
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(2) The applicant or licensee is not the true owner of the business or is not the sole owner and has not disclosed the existence or identity of other persons who have an ownership interest in the business. 5250
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(3) The applicant or licensee is a corporation that sells more than five per cent of the corporation's voting stock, or more than five per cent of the voting stock of a corporation that controls the corporation, or sells the corporation's assets, other than those bought and sold in the ordinary course 5254
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of business, or any interest in the assets, to any person who, 5259
under division (C) of section 3775.03 of the Revised Code, must 5260
meet the qualifications of a sports gaming proprietor, mobile 5261
management services provider, or management services provider, 5262
as applicable, and who has not already been determined by the 5263
commission to have met the applicable qualifications. 5264

(D) (1) The commission shall revoke a sports gaming 5265
proprietor license that was issued or renewed because of the 5266
preference described in division (A) of section 3775.041 of the 5267
Revised Code if the sports gaming proprietor ceases to qualify 5268
as a professional sports organization. 5269

(2) The commission shall revoke a type C sports gaming 5270
host license if the licensee ceases to hold a valid class D 5271
liquor permit for the facility issued under Chapter 4303. of the 5272
Revised Code. 5273

(E) The commission shall not grant a sports gaming license 5274
to any of the following persons: 5275

(1) A nonprofit corporation or organization; 5276

(2) An individual who is under twenty-one years of age; 5277

(3) An employee of the commission. 5278

Sec. 3775.10. (A) A sports gaming proprietor shall do all 5279
of the following: 5280

(1) Conduct all sports gaming activities and functions in 5281
a manner that does not pose a threat to the public health, 5282
safety, or welfare of the citizens of this state; 5283

(2) Adopt comprehensive house rules for game play 5284
governing sports gaming transactions with its patrons, including 5285
rules that specify the amounts to be paid on winning wagers and 5286

the effect of schedule changes, and submit them to the Ohio 5287
casino control commission for approval before implementing them. 5288

The sports gaming proprietor shall publish its house rules as 5289
part of its minimum internal control standards, shall display 5290
the house rules, together with any other information the 5291
commission considers appropriate, conspicuously in each sports 5292
gaming facility and in any other place or manner prescribed by 5293
the commission, and shall make copies of its house rules readily 5294
available to patrons. 5295

(3) Keep current in all payments and obligations to the 5296
commission; 5297

(4) Provide a secure location for the placement, 5298
operation, and use of sports gaming equipment; 5299

(5) Prevent any person from tampering with or interfering 5300
with the operation of sports gaming; 5301

(6) Employ commercially reasonable methods to prevent the 5302
sports gaming proprietor and its agents and employees from 5303
disclosing any confidential information in the possession of the 5304
sports gaming proprietor that could affect the conduct of sports 5305
gaming; 5306

(7) Maintain the confidentiality of any confidential 5307
information provided to the sports gaming proprietor by a sports 5308
governing body, except as otherwise required by law or by order 5309
of the commission; 5310

(8) Ensure that sports gaming conducted at a sports gaming 5311
facility is within the sight and control of designated employees 5312
of the sports gaming proprietor and that sports gaming is 5313
conducted under continuous observation by security equipment in 5314
conformity with the specifications and requirements of the 5315

<u>commission;</u>	5316
<u>(9) Ensure that sports gaming occurs only in the locations</u>	5317
<u>and manner approved by the commission;</u>	5318
<u>(10) Ensure that all sports gaming is monitored in</u>	5319
<u>accordance with division (I) of section 3775.02 of the Revised</u>	5320
<u>Code;</u>	5321
<u>(11) Maintain sufficient funds and other supplies to</u>	5322
<u>conduct sports gaming at all times;</u>	5323
<u>(12) Maintain daily records showing the sports gaming</u>	5324
<u>proprietor's sports gaming receipts and timely file with the</u>	5325
<u>commission any additional reports required by rule or by other</u>	5326
<u>provisions of the Revised Code;</u>	5327
<u>(13) Withhold amounts from patrons' sports gaming winnings</u>	5328
<u>as required under sections 718.031, 3123.90, 3772.37, and</u>	5329
<u>5747.063 of the Revised Code;</u>	5330
<u>(14) Submit to the commission, each fiscal year, an audit</u>	5331
<u>of the sports gaming proprietor's financial transactions and the</u>	5332
<u>condition of the sports gaming proprietor's total operations</u>	5333
<u>prepared by a certified public accountant in accordance with</u>	5334
<u>generally accepted accounting principles and applicable state</u>	5335
<u>and federal laws.</u>	5336
<u>(B) A sports gaming proprietor immediately shall report to</u>	5337
<u>the commission any information in the sports gaming proprietor's</u>	5338
<u>possession related to any of the following:</u>	5339
<u>(1) Any wager in violation of this chapter or rules</u>	5340
<u>adopted under this chapter or of federal law;</u>	5341
<u>(2) Abnormal sports gaming activity or patterns that may</u>	5342
<u>indicate a concern regarding the integrity of a sporting event;</u>	5343

<u>(3) Suspicious wagering activities;</u>	5344
<u>(4) Any conduct that corrupts a wagering outcome of a sporting event for purposes of financial gain;</u>	5345
<u>(5) Any criminal or disciplinary proceedings commenced against the sports gaming proprietor by any person other than the commission in connection with the sports gaming proprietor's operations.</u>	5347
<u>(C) A sports gaming proprietor may manage risk associated with wagers by rejecting or pooling one or more wagers or by laying off one or more wagers with another sports gaming proprietor.</u>	5348
<u>(D) A sports gaming proprietor may employ a system that offsets loss or manages risk in the operation of sports gaming under this chapter through the use of a liquidity pool in another jurisdiction in which the sports gaming proprietor or an affiliate or other third party also holds licensure, provided that at all times adequate protections are maintained to ensure sufficient funds are available to pay patrons.</u>	5349
<u>(E) A sports gaming proprietor may provide promotional gaming credits to patrons, subject to oversight by the commission.</u>	5350
<u>(F) If a sports gaming patron does not claim a winning wager from a sports gaming proprietor within one year from the last day on which the sporting event is held, the sports gaming proprietor's obligation to pay the winnings shall expire, and the sports gaming proprietor shall remit the winnings to the commission, which shall deposit them in the sports gaming revenue fund.</u>	5351
<u>(G) A sports gaming proprietor is not liable under the</u>	5352
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laws of this state to any party, including a patron, for 5373
disclosing information as required under this chapter or for 5374
refusing to disclose information that is not required by law to 5375
be disclosed. 5376

Sec. 3775.11. (A) A type A sports gaming proprietor may 5377
operate one or more online sports pool web sites and 5378
accompanying mobile applications through which the sports gaming 5379
proprietor accepts wagers from individuals who are at least 5380
twenty-one years of age and who are physically located in this 5381
state. The sports gaming proprietor shall use location based 5382
technology to prohibit individuals who are not physically 5383
present in this state from participating in sports gaming 5384
through an online sports pool. 5385

(B) (1) As used in division (B) of this section, "sports 5386
gaming account" means an electronic account that an individual 5387
may establish for the purpose of sports gaming, including making 5388
deposits and withdrawals, wagering amounts, and receiving 5389
payouts on winning wagers. 5390

(2) A sports gaming proprietor may accept a wager from an 5391
individual through an online sports pool only using the 5392
individual's sports gaming account. The sports gaming account 5393
shall be in the individual's full legal name and shall not be in 5394
the name of any beneficiary, custodian, joint trust, 5395
corporation, partnership, or other organization or entity. 5396

(3) A sports gaming account may be established and funded 5397
in person through employees or sales agents of a sports gaming 5398
proprietor or, pursuant to rules adopted by the Ohio casino 5399
control commission, over the internet through a sports gaming 5400
proprietor's web site or mobile application in a manner that 5401
complies with the sports gaming agent's internal controls. 5402

(C) The server responsible for accepting wagers through an 5403
online sports pool shall be located in a secure facility in this 5404
state. 5405

(D) An online sports pool web site and its accompanying 5406
mobile application shall include the name or logo of each of the 5407
following in a conspicuous manner: 5408

(1) The type A sports gaming proprietor; 5409

(2) The mobile management services provider that operates 5410
the online sports pool on behalf of the type A sports gaming 5411
proprietor, if applicable. 5412

Sec. 3775.12. (A) A type B sports gaming proprietor may 5413
accept wagers on sporting events that are made in person only 5414
from individuals who are at least twenty-one years of age and 5415
who are physically present in a sports gaming facility. The 5416
sports gaming proprietor shall not accept a wager on a sporting 5417
event from an individual who is placing the wager on behalf of 5418
another individual who is not physically present in the sports 5419
gaming facility. 5420

(B)(1) Except as otherwise provided in division (B)(2) of 5421
this section, before accepting any wager on a sporting event, a 5422
type B sports gaming proprietor shall require the individual to 5423
register with the sports gaming proprietor, provide the 5424
individual's full legal name and any other information required 5425
by the Ohio casino control commission or requested by the sports 5426
gaming proprietor, and place all wagers on sporting events 5427
placed with the sports gaming proprietor through that 5428
registration. 5429

(2) A type B sports gaming proprietor may accept an 5430
anonymous wager from an individual, so long as the amount of the 5431

wager does not exceed a dollar limit determined by the 5432
commission by rule. 5433

(C) Except as provided in divisions (C) (1) and (2) of this 5434
section, no individual who is under twenty-one years of age 5435
shall enter a sports gaming facility. 5436

(1) An employee of a sports gaming agent who is eighteen, 5437
nineteen, or twenty years of age may be present in a sports 5438
gaming facility, so long as the employee's duties are not 5439
related to sports gaming. 5440

(2) An individual who is under twenty-one years of age may 5441
enter a sports gaming facility in order to pass to another area 5442
where sports gaming is not being conducted, but only if the 5443
individual is personally escorted by an employee of the sports 5444
gaming proprietor who remains in close proximity to the 5445
individual at all times in accordance with the rules of the 5446
commission. 5447

Sec. 3775.13. (A) A type C sports gaming proprietor may 5448
accept wagers on sporting events that are made in person through 5449
self-service sports gaming terminals located at one or more type 5450
C sports gaming hosts' facilities only from individuals who are 5451
at least twenty-one years of age and who are physically present 5452
in the facility. 5453

(B) All of the following apply concerning self-service 5454
sports gaming terminals operated by a type C sports gaming 5455
proprietor: 5456

(1) No more than two terminals shall be located in any 5457
type C sports gaming host's facility. 5458

(2) A terminal may offer only spread, over-under, and 5459
moneyline wagering on sporting events, as approved by the Ohio 5460

casino control commission. 5461

(3) A terminal shall not accept cash wagers, and shall 5462
accept wagers only by credit card, debit card, or electronic 5463
payment account. 5464

(4) A terminal shall not accept wagers aggregating more 5465
than two hundred dollars in a day that are paid using the same 5466
credit card, debit card, or electronic payment account. 5467

(5) The type C sports gaming proprietor shall pay out all 5468
winnings to patrons on wagers made through a terminal through 5469
the patron's credit card, debit card, or electronic payment 5470
account, without involving the type C sports gaming host in any 5471
financial transaction. 5472

(C) The state lottery commission, in consultation with the 5473
Ohio casino control commission and in accordance with the rules 5474
of the Ohio casino control commission, shall work with type C 5475
sports gaming proprietors and type C sports gaming hosts to 5476
implement and promote sports gaming conducted under this 5477
section. The state lottery commission may adopt rules under 5478
Chapter 119. of the Revised Code for that purpose. 5479

Sec. 3775.14. (A) The Ohio casino control commission may 5480
exclude any individual from entering a sports gaming facility or 5481
the grounds of a sports gaming facility or from participating in 5482
the play or operation of sports gaming conducted by a sports 5483
gaming proprietor. The commission shall keep a list of all 5484
excluded individuals and shall make that list available to each 5485
sports gaming proprietor. No individual who is on the Ohio 5486
casino control commission's exclusion list shall enter a sports 5487
gaming facility or the grounds of a sports gaming facility or 5488
participate in the play or operation of sports gaming conducted 5489

by a sports gaming proprietor. 5490

(B) (1) A sports gaming proprietor may exclude any 5491
individual from entering a sports gaming facility, or the 5492
grounds of a sports gaming facility, that is under the control 5493
of the sports gaming proprietor and may exclude any individual 5494
from participating in the play or operation of sports gaming 5495
conducted by the sports gaming proprietor. The sports gaming 5496
proprietor shall keep a list of all excluded individuals. No 5497
individual who is on a sports gaming proprietor's exclusion list 5498
shall enter a sports gaming facility, or the grounds of a sports 5499
gaming facility, that is under the control of the sports gaming 5500
proprietor or participate in the play or operation of sports 5501
gaming conducted by the sports gaming proprietor under this 5502
chapter. 5503

(2) If a sports gaming proprietor excludes an individual 5504
because the sports gaming proprietor determines that the 5505
individual engaged or attempted to engage in any sports gaming 5506
related activity that is prohibited under this chapter or under 5507
the commission's rules, the sports gaming proprietor shall 5508
report that fact to the Ohio casino control commission. 5509

(C) No person who is on the voluntary exclusion list 5510
described in section 3772.01 of the Revised Code shall 5511
participate in the play or operation of sports gaming conducted 5512
by a sports gaming proprietor. A sports gaming proprietor shall 5513
employ commercially reasonable methods to prevent the person 5514
from engaging in sports gaming conducted by the sports gaming 5515
proprietor. 5516

(D) No sports gaming proprietor, no director, officer, 5517
agent, or employee of a sports gaming proprietor, no other 5518
person who has a financial interest in a sports gaming 5519

proprietor, and no person living in the same household as any of 5520
those persons, shall engage in any sports gaming conducted by 5521
the sports gaming proprietor, other than as part of operating 5522
sports gaming or as part of the employee's employment. A sports 5523
gaming proprietor shall employ commercially reasonable methods 5524
to prevent those persons, and any other person who has access to 5525
confidential information held by the sports gaming proprietor, 5526
from engaging in sports gaming conducted by the sports gaming 5527
proprietor. 5528

(E) No member or employee of the Ohio casino control 5529
commission shall knowingly participate in sports gaming 5530
conducted by a sports gaming proprietor in this state or 5531
participate in sports gaming with any person or entity located 5532
outside this state that is directly or indirectly owned or 5533
operated by a sports gaming proprietor. 5534

(F) (1) A sports gaming proprietor shall employ 5535
commercially reasonable methods to prevent any person involved 5536
in a sporting event with respect to which sports gaming is 5537
permitted from engaging in any sports gaming with the sports 5538
gaming proprietor, based on publicly available information and 5539
any information provided by a sports governing body under 5540
division (F) (2) of this section. 5541

(2) The Ohio casino control commission shall adopt rules 5542
specifying a procedure for a sports governing body to provide to 5543
the commission a list of persons who are involved in sporting 5544
events, including those persons' identifying information, for 5545
the purpose of preventing those persons from engaging in sports 5546
gaming. The commission shall make the list available to each 5547
sports gaming proprietor. The Ohio casino control commission and 5548
each sports gaming proprietor shall keep the information in the 5549

list confidential. 5550

(3) For purposes of division (F) of this section, a person 5551
is considered to be involved in a sporting event if the person 5552
is an athlete, participant, coach, referee, team owner, or 5553
sports governing body with respect to the sporting event; any 5554
agent or employee of such an athlete, participant, coach, 5555
referee, team owner, or sports governing body; and any agent or 5556
employee of an athlete, participant, or referee union with 5557
respect to the sporting event. 5558

Sec. 3775.15. (A) Notwithstanding any contrary provision 5559
of section 149.43 of the Revised Code, the Ohio casino control 5560
commission shall not disclose to the public any of the 5561
following: 5562

(1) Any of the following information or documents 5563
concerning a person who has applied for or been issued a license 5564
under this chapter or the person's spouse, dependent, or 5565
employee, unless the person authorizes the commission to 5566
disclose the information: 5567

(a) A social security number, passport number, or federal 5568
tax identification number; 5569

(b) A home address, telephone number, or electronic mail 5570
address; 5571

(c) A birth certificate; 5572

(d) A driver's license or state identification card 5573
number; 5574

(e) The name or address of a previous spouse; 5575

(f) A date or place of birth; 5576

<u>(g) Any personal financial information or records,</u>	5577
<u>including personal tax returns and information and records of</u>	5578
<u>criminal proceedings;</u>	5579
<u>(h) Any information concerning a minor child;</u>	5580
<u>(i) Any information concerning a person the commission has</u>	5581
<u>reason to know is a victim of domestic violence, sexual assault,</u>	5582
<u>or stalking;</u>	5583
<u>(j) Any trade secret, medical records, or patents or</u>	5584
<u>exclusive licenses;</u>	5585
<u>(k) Security information, including risk prevention plans,</u>	5586
<u>detection and countermeasures, location of count rooms or other</u>	5587
<u>money storage areas, emergency management plans, security and</u>	5588
<u>surveillance plans, equipment and usage protocols, and theft and</u>	5589
<u>fraud prevention plans and countermeasures;</u>	5590
<u>(l) Any other information that the commission receives</u>	5591
<u>from another jurisdiction relating to an applicant who holds,</u>	5592
<u>held, or has applied for a license under this chapter.</u>	5593
<u>(2) Any information in a list provided to the commission</u>	5594
<u>by a sports governing body under division (F) (2) of section</u>	5595
<u>3775.12 of the Revised Code.</u>	5596
<u>(B) Except as otherwise provided in division (A) of this</u>	5597
<u>section, all of the following information is subject to</u>	5598
<u>disclosure as a public record under section 149.43 of the</u>	5599
<u>Revised Code:</u>	5600
<u>(1) The information a sports gaming proprietor or an</u>	5601
<u>applicant for a sports gaming proprietor, mobile management</u>	5602
<u>services provider, or management services provider license has</u>	5603
<u>submitted to the commission as part of applying for or renewing</u>	5604

a sports gaming proprietor, mobile management services provider, 5605
or management services provider license; 5606

(2) The name, place of employment, job title, and gaming 5607
experience of a person who has applied for or been issued a 5608
license under this chapter; 5609

(3) The commission's reasons for denying or revoking a 5610
license under this chapter or for taking other disciplinary 5611
action under this chapter. 5612

(C) Division (A) of this section does not prohibit the 5613
commission from disclosing information and documents described 5614
in that division to the state lottery commission or to the 5615
inspector general, a prosecuting authority, a law enforcement 5616
agency, or any other appropriate governmental entity or 5617
licensing agency, provided that the recipient shall not disclose 5618
the information and documents to the public. 5619

Sec. 3775.16. (A) All shipments of gambling devices, 5620
including any sports gaming equipment, to sports gaming 5621
proprietors, mobile management services providers, management 5622
services providers, sports gaming suppliers, or type C sports 5623
gaming hosts in this state are legal shipments of gambling 5624
devices into this state, as long as the supplier has completed 5625
the registering, recording, and labeling of the equipment in 5626
accordance with the "Gambling Devices Act of 1962," 15 U.S.C. 5627
1171 to 1178. 5628

(B) This state is exempt from section 2 of the "Gambling 5629
Devices Act of 1962," 15 U.S.C. 1172. 5630

Sec. 3775.99. (A) Whoever knowingly does any of the 5631
following commits a misdemeanor of the first degree on the first 5632
offense and a felony of the fifth degree on a subsequent 5633

<u>offense:</u>	5634
<u>(1) Makes a false statement on an application submitted</u>	5635
<u>under this chapter;</u>	5636
<u>(2) Permits an individual under twenty-one years of age to</u>	5637
<u>engage in sports gaming;</u>	5638
<u>(3) Aids, induces, or causes an individual under twenty-</u>	5639
<u>one years of age who is not an employee of the sports gaming</u>	5640
<u>proprietor to enter or attempt to enter a sports gaming</u>	5641
<u>facility;</u>	5642
<u>(4) Enters or attempts to enter a sports gaming facility</u>	5643
<u>while under twenty-one years of age, except as permitted under</u>	5644
<u>division (C) of section 3775.12 of the Revised Code;</u>	5645
<u>(5) Participates in sports gaming in violation of division</u>	5646
<u>(D) of section 3775.14 of the Revised Code, other than as part</u>	5647
<u>of operating sports gaming or as part of the employee's</u>	5648
<u>employment.</u>	5649
<u>(B) Whoever knowingly does any of the following commits a</u>	5650
<u>felony of the fifth degree on a first offense and a felony of</u>	5651
<u>the fourth degree on a subsequent offense. If the person is a</u>	5652
<u>sports gaming licensee under this chapter, the Ohio casino</u>	5653
<u>control commission shall revoke the person's license issued</u>	5654
<u>under this chapter after the first offense.</u>	5655
<u>(1) Offers, promises, or gives anything of value to anyone</u>	5656
<u>for the purpose of influencing the outcome of a sporting event</u>	5657
<u>or attempts to do so;</u>	5658
<u>(2) Places, increases, or decreases a wager after</u>	5659
<u>acquiring knowledge not available to the general public that</u>	5660
<u>anyone has been offered, promised, or given anything of value</u>	5661

for the purpose of influencing the outcome of the sporting event 5662
upon which the wager is placed, increased, or decreased, or 5663
attempts to do so; 5664

(3) Manufactures, sells, or distributes any device that is 5665
intended by that person to be used to violate any provision of 5666
this chapter or the sports gaming laws of any other state; 5667

(4) Places a bet or aids any other person in placing a bet 5668
on a sporting event after unlawfully acquiring knowledge of the 5669
outcome on which winnings from that bet are contingent; 5670

(5) Claims, collects, or takes anything of value from a 5671
sports gaming proprietor with intent to defraud or attempts to 5672
do so without having made a wager in which the amount or value 5673
is legitimately won or owed; 5674

(6) Places a wager using counterfeit currency or other 5675
counterfeit form of credit approved for wagering; 5676

(7) Possesses any device intended to be used to violate 5677
this chapter or any rule adopted under this chapter, or any 5678
materials used to manufacture such a device. This division does 5679
not apply to a sports gaming proprietor or to an agent or 5680
employee of a sports gaming proprietor who is acting in 5681
furtherance of the sports gaming proprietor's interest. 5682

(8) Changes or alters the normal outcome of any sports 5683
gaming conducted through an online sports pool, including any 5684
system used to monitor the online sports pool, or the way in 5685
which the outcome is reported to any patron; 5686

(9) Operates sports gaming in a manner other than the 5687
manner required under this chapter. Premises or any internet web 5688
site used or occupied in violation of this division constitute a 5689
nuisance subject to abatement under Chapter 3767. of the Revised 5690

Code. 5691

(C) Whoever knowingly does any of the following commits a 5692
felony of the third degree. If the person is a sports gaming 5693
licensee under this chapter, the commission shall revoke the 5694
person's license issued under this chapter after the first 5695
offense. If the person is a public servant or political party 5696
official, the person is forever disqualified from holding any 5697
public office, employment, or position of trust in this state. 5698

(1) Offers, promises, or gives anything of value or 5699
benefit to a person who is connected with a sports gaming 5700
proprietor, an agent or employee of a sports gaming proprietor, 5701
or a member, agent, or employee of the Ohio casino control 5702
commission, under an agreement to influence, or with the intent 5703
to influence, the actions of the person to whom the offer, 5704
promise, or gift is made in order to affect or attempt to affect 5705
the outcome of sports gaming or an official action of a member, 5706
agent, or employee of the Ohio casino control commission; 5707

(2) Solicits, accepts, or receives a promise of anything 5708
of value or benefit while the person is connected with a sports 5709
gaming proprietor, an agent or employee of a sports gaming 5710
proprietor, or a member, agent, or employee of the Ohio casino 5711
control commission, under an agreement to influence, or with the 5712
intent to influence, the actions of the person to affect or 5713
attempt to affect the outcome of sports gaming or an official 5714
action of a member, agent, or employee of the Ohio casino 5715
control commission. 5716

(D) Whoever knowingly does any of the following while 5717
participating in sports gaming or otherwise transacting with a 5718
sports gaming proprietor as permitted under this chapter or 5719
Chapter 3770. of the Revised Code commits a felony of the fifth 5720

degree on a first offense and a felony of the fourth degree on a 5721
subsequent offense: 5722

(1) Causes or attempts to cause a sports gaming proprietor 5723
to fail to file a report required under 31 U.S.C. 5313(a) or 5724
5325 or any regulation prescribed thereunder or section 1315.53 5725
of the Revised Code, or to fail to file a report or maintain a 5726
record required by an order issued under section 21 of the 5727
"Federal Deposit Insurance Act" or section 123 of Pub. L. No. 5728
91-508; 5729

(2) Causes or attempts to cause a sports gaming proprietor 5730
to file a report under 31 U.S.C. 5313(a) or 5325 or any 5731
regulation prescribed thereunder or section 1315.53 of the 5732
Revised Code, to file a report or to maintain a record required 5733
by any order issued under 31 U.S.C. 3126, or to maintain a 5734
record required under any regulation prescribed under section 21 5735
of the "Federal Deposit Insurance Act" or section 123 of Pub. L. 5736
No. 91-508 that contains a material omission or misstatement of 5737
fact; 5738

(3) With one or more sports gaming proprietors, structures 5739
a transaction, is complicit in structuring a transaction, 5740
attempts to structure a transaction, or is complicit in an 5741
attempt to structure a transaction. As used in this division: 5742

(a) To be "complicit" means to engage in any conduct of a 5743
type described in divisions (A) (1) to (4) of section 2923.03 of 5744
the Revised Code. 5745

(b) "Structure a transaction" has the same meaning as in 5746
section 1315.51 of the Revised Code. 5747

Sec. 5703.21. (A) Except as provided in divisions (B) and 5748
(C) of this section, no agent of the department of taxation, 5749

except in the agent's report to the department or when called on 5750
to testify in any court or proceeding, shall divulge any 5751
information acquired by the agent as to the transactions, 5752
property, or business of any person while acting or claiming to 5753
act under orders of the department. Whoever violates this 5754
provision shall thereafter be disqualified from acting as an 5755
officer or employee or in any other capacity under appointment 5756
or employment of the department. 5757

(B) (1) For purposes of an audit pursuant to section 117.15 5758
of the Revised Code, or an audit of the department pursuant to 5759
Chapter 117. of the Revised Code, or an audit, pursuant to that 5760
chapter, the objective of which is to express an opinion on a 5761
financial report or statement prepared or issued pursuant to 5762
division (A) (7) or (9) of section 126.21 of the Revised Code, 5763
the officers and employees of the auditor of state charged with 5764
conducting the audit shall have access to and the right to 5765
examine any state tax returns and state tax return information 5766
in the possession of the department to the extent that the 5767
access and examination are necessary for purposes of the audit. 5768
Any information acquired as the result of that access and 5769
examination shall not be divulged for any purpose other than as 5770
required for the audit or unless the officers and employees are 5771
required to testify in a court or proceeding under compulsion of 5772
legal process. Whoever violates this provision shall thereafter 5773
be disqualified from acting as an officer or employee or in any 5774
other capacity under appointment or employment of the auditor of 5775
state. 5776

(2) For purposes of an internal audit pursuant to section 5777
126.45 of the Revised Code, the officers and employees of the 5778
office of internal audit in the office of budget and management 5779
charged with directing the internal audit shall have access to 5780

and the right to examine any state tax returns and state tax 5781
return information in the possession of the department to the 5782
extent that the access and examination are necessary for 5783
purposes of the internal audit. Any information acquired as the 5784
result of that access and examination shall not be divulged for 5785
any purpose other than as required for the internal audit or 5786
unless the officers and employees are required to testify in a 5787
court or proceeding under compulsion of legal process. Whoever 5788
violates this provision shall thereafter be disqualified from 5789
acting as an officer or employee or in any other capacity under 5790
appointment or employment of the office of internal audit. 5791

(3) As provided by section 6103(d) (2) of the Internal 5792
Revenue Code, any federal tax returns or federal tax information 5793
that the department has acquired from the internal revenue 5794
service, through federal and state statutory authority, may be 5795
disclosed to the auditor of state or the office of internal 5796
audit solely for purposes of an audit of the department. 5797

(4) For purposes of Chapter 3739. of the Revised Code, an 5798
agent of the department of taxation may share information with 5799
the division of state fire marshal that the agent finds during 5800
the course of an investigation. 5801

(C) Division (A) of this section does not prohibit any of 5802
the following: 5803

(1) Divulging information contained in applications, 5804
complaints, and related documents filed with the department 5805
under section 5715.27 of the Revised Code or in applications 5806
filed with the department under section 5715.39 of the Revised 5807
Code; 5808

(2) Providing information to the office of child support 5809

within the department of job and family services pursuant to	5810
section 3125.43 of the Revised Code;	5811
(3) Disclosing to the motor vehicle repair board any	5812
information in the possession of the department that is	5813
necessary for the board to verify the existence of an	5814
applicant's valid vendor's license and current state tax	5815
identification number under section 4775.07 of the Revised Code;	5816
(4) Providing information to the administrator of workers'	5817
compensation pursuant to sections 4123.271 and 4123.591 of the	5818
Revised Code;	5819
(5) Providing to the attorney general information the	5820
department obtains under division (J) of section 1346.01 of the	5821
Revised Code;	5822
(6) Permitting properly authorized officers, employees, or	5823
agents of a municipal corporation from inspecting reports or	5824
information pursuant to section 718.84 of the Revised Code or	5825
rules adopted under section 5745.16 of the Revised Code;	5826
(7) Providing information regarding the name, account	5827
number, or business address of a holder of a vendor's license	5828
issued pursuant to section 5739.17 of the Revised Code, a holder	5829
of a direct payment permit issued pursuant to section 5739.031	5830
of the Revised Code, or a seller having a use tax account	5831
maintained pursuant to section 5741.17 of the Revised Code, or	5832
information regarding the active or inactive status of a	5833
vendor's license, direct payment permit, or seller's use tax	5834
account;	5835
(8) Releasing invoices or invoice information furnished	5836
under section 4301.433 of the Revised Code pursuant to that	5837
section;	5838

(9) Providing to a county auditor notices or documents 5839
concerning or affecting the taxable value of property in the 5840
county auditor's county. Unless authorized by law to disclose 5841
documents so provided, the county auditor shall not disclose 5842
such documents; 5843

(10) Providing to a county auditor sales or use tax return 5844
or audit information under section 333.06 of the Revised Code; 5845

(11) Subject to section 4301.441 of the Revised Code, 5846
disclosing to the appropriate state agency information in the 5847
possession of the department of taxation that is necessary to 5848
verify a permit holder's gallonage or noncompliance with taxes 5849
levied under Chapter 4301. or 4305. of the Revised Code; 5850

(12) Disclosing to the department of natural resources 5851
information in the possession of the department of taxation that 5852
is necessary for the department of taxation to verify the 5853
taxpayer's compliance with section 5749.02 of the Revised Code 5854
or to allow the department of natural resources to enforce 5855
Chapter 1509. of the Revised Code; 5856

(13) Disclosing to the department of job and family 5857
services, industrial commission, and bureau of workers' 5858
compensation information in the possession of the department of 5859
taxation solely for the purpose of identifying employers that 5860
misclassify employees as independent contractors or that fail to 5861
properly report and pay employer tax liabilities. The department 5862
of taxation shall disclose only such information that is 5863
necessary to verify employer compliance with law administered by 5864
those agencies. 5865

(14) Disclosing to the Ohio casino control commission 5866
information in the possession of the department of taxation that 5867

is necessary to verify a casino operator's or sports gaming 5868
proprietor's compliance with section 5747.063 ~~or~~, 5753.02, or 5869
5753.021 of the Revised Code and sections related thereto; 5870

(15) Disclosing to the state lottery commission 5871
information in the possession of the department of taxation that 5872
is necessary to verify a lottery sales agent's compliance with 5873
section 5747.064 of the Revised Code. 5874

(16) Disclosing to the development services agency 5875
information in the possession of the department of taxation that 5876
is necessary to ensure compliance with the laws of this state 5877
governing taxation and to verify information reported to the 5878
development services agency for the purpose of evaluating 5879
potential tax credits, grants, or loans. Such information shall 5880
not include information received from the internal revenue 5881
service the disclosure of which is prohibited by section 6103 of 5882
the Internal Revenue Code. No officer, employee, or agent of the 5883
development services agency shall disclose any information 5884
provided to the development services agency by the department of 5885
taxation under division (C)(16) of this section except when 5886
disclosure of the information is necessary for, and made solely 5887
for the purpose of facilitating, the evaluation of potential tax 5888
credits, grants, or loans. 5889

(17) Disclosing to the department of insurance information 5890
in the possession of the department of taxation that is 5891
necessary to ensure a taxpayer's compliance with the 5892
requirements with any tax credit administered by the development 5893
services agency and claimed by the taxpayer against any tax 5894
administered by the superintendent of insurance. No officer, 5895
employee, or agent of the department of insurance shall disclose 5896
any information provided to the department of insurance by the 5897

department of taxation under division (C) (17) of this section. 5898

(18) Disclosing to the division of liquor control 5899
information in the possession of the department of taxation that 5900
is necessary for the division and department to comply with the 5901
requirements of sections 4303.26 and 4303.271 of the Revised 5902
Code. 5903

(19) Disclosing to the department of education, upon that 5904
department's request, information in the possession of the 5905
department of taxation that is necessary only to verify whether 5906
the family income of a student applying for or receiving a 5907
scholarship under the educational choice scholarship pilot 5908
program is equal to, less than, or greater than the income 5909
thresholds prescribed by section 3310.02 or 3310.032 of the 5910
Revised Code. The department of education shall provide 5911
sufficient information about the student and the student's 5912
family to enable the department of taxation to make the 5913
verification. 5914

(20) Disclosing to the Ohio rail development commission 5915
information in the possession of the department of taxation that 5916
is necessary to ensure compliance with the laws of this state 5917
governing taxation and to verify information reported to the 5918
commission for the purpose of evaluating potential grants or 5919
loans. Such information shall not include information received 5920
from the internal revenue service the disclosure of which is 5921
prohibited by section 6103 of the Internal Revenue Code. No 5922
member, officer, employee, or agent of the Ohio rail development 5923
commission shall disclose any information provided to the 5924
commission by the department of taxation under division (C) (20) 5925
of this section except when disclosure of the information is 5926
necessary for, and made solely for the purpose of facilitating, 5927

the evaluation of potential grants or loans. 5928

Sec. 5747.02. (A) For the purpose of providing revenue for 5929
the support of schools and local government functions, to 5930
provide relief to property taxpayers, to provide revenue for the 5931
general revenue fund, and to meet the expenses of administering 5932
the tax levied by this chapter, there is hereby levied on every 5933
individual, trust, and estate residing in or earning or 5934
receiving income in this state, on every individual, trust, and 5935
estate earning or receiving lottery winnings, prizes, or awards 5936
pursuant to Chapter 3770. of the Revised Code, on every 5937
individual, trust, and estate earning or receiving winnings on 5938
casino or sports gaming, and on every individual, trust, and 5939
estate otherwise having nexus with or in this state under the 5940
Constitution of the United States, an annual tax measured as 5941
prescribed in divisions (A) (1) to (4) of this section. 5942

(1) In the case of trusts, the tax imposed by this section 5943
shall be measured by modified Ohio taxable income under division 5944
(D) of this section and levied in the same amount as the tax is 5945
imposed on estates as prescribed in division (A) (2) of this 5946
section. 5947

(2) In the case of estates, the tax imposed by this 5948
section shall be measured by Ohio taxable income. The tax shall 5949
be levied at the rate of one and forty-two thousand seven 5950
hundred forty-four hundred-thousandths per cent for the first 5951
twenty-one thousand seven hundred fifty dollars of such income 5952
and, for income in excess of that amount, the tax shall be 5953
levied at the same rates prescribed in division (A) (3) of this 5954
section for individuals. 5955

(3) In the case of individuals, the tax imposed by this 5956
section on income other than taxable business income shall be 5957

measured by Ohio adjusted gross income, less taxable business 5958
income and less an exemption for the taxpayer, the taxpayer's 5959
spouse, and each dependent as provided in section 5747.025 of 5960
the Revised Code. If the balance thus obtained is equal to or 5961
less than twenty-one thousand seven hundred fifty dollars, no 5962
tax shall be imposed on that balance. If the balance thus 5963
obtained is greater than twenty-one thousand seven hundred fifty 5964
dollars, the tax is hereby levied as follows: 5965

5966

1	2
A OHIO ADJUSTED GROSS INCOME	TAX
LESS TAXABLE BUSINESS INCOME	
AND EXEMPTIONS (INDIVIDUALS)	
OR MODIFIED OHIO TAXABLE	
INCOME (TRUSTS) OR OHIO	
TAXABLE INCOME (ESTATES)	
B More than \$21,750 but not more than \$43,450	\$310.47 plus 2.850% of the amount in excess of \$21,750
C More than \$43,450 but not more than \$86,900	\$928.92 plus 3.326% of the amount in excess of \$43,450
D More than \$86,900 but not more than \$108,700	\$2,374.07 plus 3.802% of the amount in excess of \$86,900
E More than \$108,700 but not more than \$217,400	\$3,202.91 plus 4.413% of the amount in excess of \$108,700
F More than \$217,400	\$7,999.84 plus 4.797% of the amount in

excess of \$217,400

(4) (a) In the case of individuals, the tax imposed by this section on taxable business income shall equal three per cent of the result obtained by subtracting any amount allowed under division (A) (4) (b) of this section from the individual's taxable business income.

(b) If the exemptions allowed to an individual under division (A) (3) of this section exceed the taxpayer's Ohio adjusted gross income less taxable business income, the excess shall be deducted from taxable business income before computing the tax under division (A) (4) (a) of this section.

(5) Except as otherwise provided in this division, in August of each year, the tax commissioner shall make a new adjustment to the income amounts prescribed in divisions (A) (2) and (3) of this section by multiplying the percentage increase in the gross domestic product deflator computed that year under section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the new adjustment of the income amounts. To recompute the tax dollar amount corresponding to the lowest tax rate in division (A) (3) of this section, the commissioner shall multiply the tax rate prescribed in division (A) (2) of this section by the income amount specified in that division and as adjusted according to this paragraph. The rates of taxation shall not be adjusted.

The adjusted amounts apply to taxable years beginning in 5996
the calendar year in which the adjustments are made and to 5997
taxable years beginning in each ensuing calendar year until a 5998
calendar year in which a new adjustment is made pursuant to this 5999
division. The tax commissioner shall not make a new adjustment 6000
in any year in which the amount resulting from the adjustment 6001
would be less than the amount resulting from the adjustment in 6002
the preceding year. 6003

(B) If the director of budget and management makes a 6004
certification to the tax commissioner under division (B) of 6005
section 131.44 of the Revised Code, the amount of tax as 6006
determined under divisions (A) (1) to (3) of this section shall 6007
be reduced by the percentage prescribed in that certification 6008
for taxable years beginning in the calendar year in which that 6009
certification is made. 6010

(C) (1) The tax imposed by this section on a trust shall be 6011
computed by multiplying the Ohio modified taxable income of the 6012
trust by the rates prescribed by division (A) of this section. 6013

(2) A resident trust may claim a credit against the tax 6014
computed under division (C) of this section equal to the lesser 6015
of (a) the tax paid to another state or the District of Columbia 6016
on the resident trust's modified nonbusiness income, other than 6017
the portion of the resident trust's nonbusiness income that is 6018
qualifying investment income as defined in section 5747.012 of 6019
the Revised Code, or (b) the effective tax rate, based on 6020
modified Ohio taxable income, multiplied by the resident trust's 6021
modified nonbusiness income other than the portion of the 6022
resident trust's nonbusiness income that is qualifying 6023
investment income. The credit applies before any other 6024
applicable credits. 6025

(3) Any credit authorized against the tax imposed by this 6026
section applies to a trust subject to division (C) of this 6027
section only if the trust otherwise qualifies for the credit. To 6028
the extent that the trust distributes income for the taxable 6029
year for which a credit is available to the trust, the credit 6030
shall be shared by the trust and its beneficiaries. The tax 6031
commissioner and the trust shall be guided by applicable 6032
regulations of the United States treasury regarding the sharing 6033
of credits. 6034

(D) For the purposes of this section, "trust" means any 6035
trust described in Subchapter J of Chapter 1 of the Internal 6036
Revenue Code, excluding trusts that are not irrevocable as 6037
defined in division (I) (3) (b) of section 5747.01 of the Revised 6038
Code and that have no modified Ohio taxable income for the 6039
taxable year, charitable remainder trusts, qualified funeral 6040
trusts and preneed funeral contract trusts established pursuant 6041
to sections 4717.31 to 4717.38 of the Revised Code that are not 6042
qualified funeral trusts, endowment and perpetual care trusts, 6043
qualified settlement trusts and funds, designated settlement 6044
trusts and funds, and trusts exempted from taxation under 6045
section 501(a) of the Internal Revenue Code. 6046

(E) Nothing in division (A) (3) of this section shall 6047
prohibit an individual with an Ohio adjusted gross income, less 6048
taxable business income and exemptions, of twenty-one thousand 6049
seven hundred fifty dollars or less from filing a return under 6050
this chapter to receive a refund of taxes withheld or to claim 6051
any refundable credit allowed under this chapter. 6052

Sec. 5747.062. As used in this section, "transferee" has 6053
the same meaning as in section 3770.10 of the Revised Code, and 6054
"recipient" includes a transferee. 6055

(A) (1) ~~The~~ Before making any other deduction required by 6056
Chapter 3770. of the Revised Code, the state lottery commission 6057
shall deduct and withhold an amount equal to four per cent of 6058
the payment from each lottery prize award payment that ~~exceeds~~ 6059
~~five thousand dollars an amount equal to four per cent of the~~ 6060
~~payment, prior to making any other reduction required by Chapter~~ 6061
~~3770. of the Revised Code~~ is of an amount for which reporting to 6062
the internal revenue service of the amount is required by 6063
section 6041 of the Internal Revenue Code, as amended. 6064

(2) On or before the tenth day of each month, the state 6065
lottery commission, and each transferee required to deduct and 6066
withhold amounts pursuant to section 3770.072 of the Revised 6067
Code, shall file a return and remit to the tax commissioner all 6068
amounts deducted and withheld pursuant to this section during 6069
the preceding month. 6070

(3) On or before the thirty-first day of January of each 6071
year, the state lottery commission, and each transferee required 6072
to deduct and withhold amounts pursuant to section 3770.072 of 6073
the Revised Code, shall file with the commissioner an annual 6074
return, in the form prescribed by the tax commissioner, 6075
indicating the total amount deducted and withheld pursuant to 6076
this section or section 3770.072 of the Revised Code during the 6077
preceding calendar year. At the time of filing that return, the 6078
state lottery commission or transferee shall remit any amount 6079
deducted and withheld during the preceding calendar year that 6080
was not previously remitted. 6081

(4) The state lottery commission, and each transferee 6082
required to deduct and withhold amounts pursuant to section 6083
3770.072 of the Revised Code, shall issue to each person with 6084
respect to whom tax has been deducted and withheld by the 6085

commission or transferee pursuant to this section or section 6086
3770.072 of the Revised Code during the preceding calendar year, 6087
an information return in the form prescribed by the 6088
commissioner. 6089

(B) (1) Division (B) (1) of this section does not apply to 6090
persons classified for federal income tax purposes as 6091
associations taxable as corporations. 6092

Amounts withheld pursuant to this section or section 6093
3770.072 of the Revised Code shall be allowed as a credit 6094
against payment of the tax imposed pursuant to section 5747.02 6095
of the Revised Code upon the lottery prize award recipient, upon 6096
a beneficiary of such a recipient, or upon any investor in such 6097
a recipient if the recipient is a pass-through entity or 6098
disregarded entity, and shall be treated as taxes paid by the 6099
recipient, beneficiary, or investor for purposes of section 6100
5747.09 of the Revised Code. The credit is available to the 6101
recipient, beneficiary, or investor even if the commission or 6102
transferee does not remit to the tax commissioner the amount 6103
withheld. 6104

(2) Division (B) (2) of this section applies only to 6105
persons classified for federal income tax purposes as 6106
associations taxable as corporations. 6107

Amounts withheld pursuant to this section or section 6108
3770.072 of the Revised Code shall be treated as a credit 6109
against the tax imposed pursuant to section 5733.06 of the 6110
Revised Code for the tax year immediately following the date on 6111
which those amounts are deducted and withheld, upon the lottery 6112
prize award recipient, upon a beneficiary of such a recipient, 6113
or upon an investor in such a recipient if the recipient is a 6114
pass-through entity or disregarded entity, and shall be treated 6115

as paid by the recipient, beneficiary, or investor on the date 6116
on which those amounts are deducted and withheld. The credit is 6117
a refundable credit and shall be claimed in the order required 6118
under section 5733.98 of the Revised Code. The credit is 6119
available to the recipient, beneficiary, or investor even if the 6120
commission or transferee does not remit to the tax commissioner 6121
the amount withheld. 6122

(3) Nothing in division (B) (1) or (2) of this section 6123
shall be construed to allow more than one person to claim the 6124
credit for any portion of each amount deducted and withheld. 6125

(C) Failure of the commission or any transferee to deduct 6126
and withhold the required amounts from lottery prize awards or 6127
to remit amounts withheld as required by this section and 6128
section 3770.072 of the Revised Code shall not relieve a 6129
taxpayer described in division (B) of this section from 6130
liability for the tax imposed by section 5733.06 or 5747.02 of 6131
the Revised Code. 6132

Sec. 5747.063. The requirements imposed under this section 6133
are in addition to the municipal income tax withholding 6134
requirements under section 718.031 of the Revised Code. As used 6135
in this section, "sports gaming proprietor" and "sports gaming 6136
facility" have the same meanings as in section 3775.01 of the 6137
Revised Code. 6138

(A) (1) If a person's winnings ~~at a from casino facility~~ 6139
gaming or from sports gaming are an amount for which reporting 6140
to the internal revenue service of the amount is required by 6141
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 6142
casino operator or sports gaming proprietor shall deduct and 6143
withhold Ohio income tax from the person's winnings at a rate of 6144
four per cent of the amount won. A person's amount of winnings 6145

from casino gaming shall be determined each time the person 6146
exchanges amounts won in tokens, chips, casino credit, or other 6147
prepaid representations of value for cash or a cash equivalent. 6148
The casino operator or sports gaming proprietor shall issue, to 6149
a person from whose winnings an amount has been deducted and 6150
withheld, a receipt for the amount deducted and withheld, and 6151
also shall obtain from the person additional information that 6152
will be necessary for the casino operator or sports gaming 6153
proprietor to prepare the returns required by this section. 6154

(2) If a person's winnings ~~at a from casino facility~~ 6155
gaming or sports gaming require reporting to the internal 6156
revenue service under division (A) (1) of this section, the 6157
casino operator or sports gaming proprietor also shall require 6158
the person to state in writing, under penalty of falsification, 6159
whether the person is in default under a support order. 6160

(B) Amounts deducted and withheld by a casino operator or 6161
sports gaming proprietor are held in trust for the benefit of 6162
the state. 6163

(1) On or before the tenth day of each month, the casino 6164
operator shall file a return electronically with the tax 6165
commissioner identifying the persons from whose winnings amounts 6166
were deducted and withheld, the amount of each such deduction 6167
and withholding during the preceding calendar month, the amount 6168
of the winnings from which each such amount was withheld, the 6169
type of casino gaming or sports gaming that resulted in such 6170
winnings, and any other information required by the tax 6171
commissioner. With the return, the casino operator or sports 6172
gaming proprietor shall remit electronically to the commissioner 6173
all the amounts deducted and withheld during the preceding 6174
month. 6175

(2) (a) A casino operator or sports gaming proprietor shall 6176
maintain a record of each written statement provided under 6177
division (A) (2) of this section in which a person admits to 6178
being in default under a support order. The casino operator or 6179
sports gaming proprietor shall make these records available to 6180
the director of job and family services upon request. 6181

(b) A casino operator or sports gaming proprietor shall 6182
maintain copies of receipts issued under division (A) (1) of this 6183
section and of written statements provided under division (A) (2) 6184
of this section and shall make these copies available to the tax 6185
commissioner upon request. 6186

(c) A casino operator or sports gaming proprietor shall 6187
maintain the information described in divisions (B) (2) (a) and 6188
(b) of this section in accordance with section 5747.17 of the 6189
Revised Code and any rules adopted pursuant thereto. 6190

(3) Annually, on or before the thirty-first day of 6191
January, a casino operator or sports gaming proprietor shall 6192
file an annual return electronically with the tax commissioner 6193
indicating the total amount deducted and withheld during the 6194
preceding calendar year. The casino operator or sports gaming 6195
proprietor shall remit electronically with the annual return any 6196
amount that was deducted and withheld and that was not 6197
previously remitted. If the identity of a person and the amount 6198
deducted and withheld with respect to that person were omitted 6199
on a monthly return, that information shall be indicated on the 6200
annual return. 6201

(4) (a) A casino operator or sports gaming proprietor who 6202
fails to file a return and remit the amounts deducted and 6203
withheld is personally liable for the amount deducted and 6204
withheld and not remitted. The commissioner may impose a penalty 6205

up to one thousand dollars if a return is filed late, if amounts 6206
deducted and withheld are remitted late, if a return is not 6207
filed, or if amounts deducted and withheld are not remitted. 6208
Interest accrues on past due amounts deducted and withheld at 6209
the rate prescribed in section 5703.47 of the Revised Code. The 6210
commissioner may collect past due amounts deducted and withheld 6211
and penalties and interest thereon by assessment under section 6212
5747.13 of the Revised Code as if they were income taxes 6213
collected by an employer. 6214

(b) If a casino operator or sports gaming proprietor sells 6215
the casino facility or sports gaming facility, or otherwise 6216
quits the casino or sports gaming business, the amounts deducted 6217
and withheld and any penalties and interest thereon are 6218
immediately due and payable. The successor shall withhold an 6219
amount of the purchase money that is sufficient to cover the 6220
amounts deducted and withheld and penalties and interest thereon 6221
until the predecessor casino operator or sports gaming 6222
proprietor produces either a receipt from the commissioner 6223
showing that the amounts deducted and withheld and penalties and 6224
interest thereon have been paid or a certificate from the 6225
commissioner indicating that no amounts deducted and withheld or 6226
penalties and interest thereon are due. If the successor fails 6227
to withhold purchase money, the successor is personally liable 6228
for payment of the amounts deducted and withheld and penalties 6229
and interest thereon, up to the amount of the purchase money. 6230

(C) (1) Annually, on or before the thirty-first day of 6231
January, a casino operator or sports gaming proprietor shall 6232
issue an information return to each person with respect to whom 6233
an amount has been deducted and withheld during the preceding 6234
calendar year. The information return shall show the total 6235
amount deducted from the person's winnings by the casino 6236

operator or sports gaming proprietor during the preceding 6237
calendar year. 6238

(2) Annually, on or before the thirty-first day of 6239
January, a casino operator or sports gaming proprietor shall 6240
provide to the commissioner a copy of each information return 6241
issued under division (C) (1) of this section for the preceding 6242
calendar year. The commissioner may require that the copies be 6243
transmitted electronically. 6244

(D) Amounts deducted and withheld shall be allowed as a 6245
credit against payment of the tax imposed by section 5747.02 of 6246
the Revised Code and shall be treated as taxes paid for purposes 6247
of section 5747.09 of the Revised Code. This division applies 6248
only to the person for whom the amount is deducted and withheld. 6249

(E) The failure of a casino operator or sports gaming 6250
proprietor to deduct and withhold the required amount from a 6251
person's winnings does not relieve the person from liability for 6252
the tax imposed by section 5747.02 of the Revised Code with 6253
respect to those winnings. And compliance with this section does 6254
not relieve a casino operator or sports gaming proprietor or a 6255
person who has winnings ~~at a from casino facility gaming or~~ 6256
sports gaming from compliance with relevant provisions of 6257
federal tax laws. 6258

(F) The commissioner shall prescribe the form of the 6259
receipt and returns required by this section. The director of 6260
job and family services shall prescribe the form of the 6261
statement required by this section. 6262

(G) The commissioner may adopt rules that are necessary to 6263
administer this section. 6264

Sec. 5747.08. An annual return with respect to the tax 6265

imposed by section 5747.02 of the Revised Code and each tax 6266
imposed under Chapter 5748. of the Revised Code shall be made by 6267
every taxpayer for any taxable year for which the taxpayer is 6268
liable for the tax imposed by that section or under that 6269
chapter, unless the total credits allowed under division (E) of 6270
section 5747.05 and divisions (F) and (G) of section 5747.055 of 6271
the Revised Code for the year are equal to or exceed the tax 6272
imposed by section 5747.02 of the Revised Code, in which case no 6273
return shall be required unless the taxpayer is liable for a tax 6274
imposed pursuant to Chapter 5748. of the Revised Code. 6275

(A) If an individual is deceased, any return or notice 6276
required of that individual under this chapter shall be made and 6277
filed by that decedent's executor, administrator, or other 6278
person charged with the property of that decedent. 6279

(B) If an individual is unable to make a return or notice 6280
required by this chapter, the return or notice required of that 6281
individual shall be made and filed by the individual's duly 6282
authorized agent, guardian, conservator, fiduciary, or other 6283
person charged with the care of the person or property of that 6284
individual. 6285

(C) Returns or notices required of an estate or a trust 6286
shall be made and filed by the fiduciary of the estate or trust. 6287

(D) (1) (a) Except as otherwise provided in division (D) (1) 6288
(b) of this section, any pass-through entity may file a single 6289
return on behalf of one or more of the entity's investors other 6290
than an investor that is a person subject to the tax imposed 6291
under section 5733.06 of the Revised Code. The single return 6292
shall set forth the name, address, and social security number or 6293
other identifying number of each of those pass-through entity 6294
investors and shall indicate the distributive share of each of 6295

those pass-through entity investor's income taxable in this 6296
state in accordance with sections 5747.20 to 5747.231 of the 6297
Revised Code. Such pass-through entity investors for whom the 6298
pass-through entity elects to file a single return are not 6299
entitled to the exemption or credit provided for by sections 6300
5747.02 and 5747.022 of the Revised Code; shall calculate the 6301
tax before business credits at the highest rate of tax set forth 6302
in section 5747.02 of the Revised Code for the taxable year for 6303
which the return is filed; and are entitled to only their 6304
distributive share of the business credits as defined in 6305
division (D) (2) of this section. A single check drawn by the 6306
pass-through entity shall accompany the return in full payment 6307
of the tax due, as shown on the single return, for such 6308
investors, other than investors who are persons subject to the 6309
tax imposed under section 5733.06 of the Revised Code. 6310

(b) (i) A pass-through entity shall not include in such a 6311
single return any investor that is a trust to the extent that 6312
any direct or indirect current, future, or contingent 6313
beneficiary of the trust is a person subject to the tax imposed 6314
under section 5733.06 of the Revised Code. 6315

(ii) A pass-through entity shall not include in such a 6316
single return any investor that is itself a pass-through entity 6317
to the extent that any direct or indirect investor in the second 6318
pass-through entity is a person subject to the tax imposed under 6319
section 5733.06 of the Revised Code. 6320

(c) Nothing in division (D) of this section precludes the 6321
tax commissioner from requiring such investors to file the 6322
return and make the payment of taxes and related interest, 6323
penalty, and interest penalty required by this section or 6324
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 6325

Nothing in division (D) of this section precludes such an investor from filing the annual return under this section, utilizing the refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor under division (I) of this section, and making the payment of taxes imposed under section 5747.02 of the Revised Code. Nothing in division (D) of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (I) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(2) For the purposes of this section, "business credits" means the credits listed in section 5747.98 of the Revised Code excluding the following credits:

(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;

(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;

(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;

(d) The dependent care credit under section 5747.054 of the Revised Code;

(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;

(f) The lump sum retirement income credit under division

(D) of section 5747.055 of the Revised Code;	6355
(g) The lump sum retirement income credit under division	6356
(E) of section 5747.055 of the Revised Code;	6357
(h) The credit for displaced workers who pay for job	6358
training under section 5747.27 of the Revised Code;	6359
(i) The twenty-dollar personal exemption credit under	6360
section 5747.022 of the Revised Code;	6361
(j) The joint filing credit under division (E) of section	6362
5747.05 of the Revised Code;	6363
(k) The nonresident credit under division (A) of section	6364
5747.05 of the Revised Code;	6365
(l) The credit for a resident's out-of-state income under	6366
division (B) of section 5747.05 of the Revised Code;	6367
(m) The earned income tax credit under section 5747.71 of	6368
the Revised Code;	6369
(n) The lead abatement credit under section 5747.26 of the	6370
Revised Code.	6371
(3) The election provided for under division (D) of this	6372
section applies only to the taxable year for which the election	6373
is made by the pass-through entity. Unless the tax commissioner	6374
provides otherwise, this election, once made, is binding and	6375
irrevocable for the taxable year for which the election is made.	6376
Nothing in this division shall be construed to provide for any	6377
deduction or credit that would not be allowable if a nonresident	6378
pass-through entity investor were to file an annual return.	6379
(4) If a pass-through entity makes the election provided	6380
for under division (D) of this section, the pass-through entity	6381

shall be liable for any additional taxes, interest, interest 6382
penalty, or penalties imposed by this chapter if the tax 6383
commissioner finds that the single return does not reflect the 6384
correct tax due by the pass-through entity investors covered by 6385
that return. Nothing in this division shall be construed to 6386
limit or alter the liability, if any, imposed on pass-through 6387
entity investors for unpaid or underpaid taxes, interest, 6388
interest penalty, or penalties as a result of the pass-through 6389
entity's making the election provided for under division (D) of 6390
this section. For the purposes of division (D) of this section, 6391
"correct tax due" means the tax that would have been paid by the 6392
pass-through entity had the single return been filed in a manner 6393
reflecting the commissioner's findings. Nothing in division (D) 6394
of this section shall be construed to make or hold a pass- 6395
through entity liable for tax attributable to a pass-through 6396
entity investor's income from a source other than the pass- 6397
through entity electing to file the single return. 6398

(E) If a husband and wife file a joint federal income tax 6399
return for a taxable year, they shall file a joint return under 6400
this section for that taxable year, and their liabilities are 6401
joint and several, but, if the federal income tax liability of 6402
either spouse is determined on a separate federal income tax 6403
return, they shall file separate returns under this section. 6404

If either spouse is not required to file a federal income 6405
tax return and either or both are required to file a return 6406
pursuant to this chapter, they may elect to file separate or 6407
joint returns, and, pursuant to that election, their liabilities 6408
are separate or joint and several. If a husband and wife file 6409
separate returns pursuant to this chapter, each must claim the 6410
taxpayer's own exemption, but not both, as authorized under 6411
section 5747.02 of the Revised Code on the taxpayer's own 6412

return. 6413

(F) Each return or notice required to be filed under this 6414
section shall contain the signature of the taxpayer or the 6415
taxpayer's duly authorized agent and of the person who prepared 6416
the return for the taxpayer, and shall include the taxpayer's 6417
social security number. Each return shall be verified by a 6418
declaration under the penalties of perjury. The tax commissioner 6419
shall prescribe the form that the signature and declaration 6420
shall take. 6421

(G) Each return or notice required to be filed under this 6422
section shall be made and filed as required by section 5747.04 6423
of the Revised Code, on or before the fifteenth day of April of 6424
each year, on forms that the tax commissioner shall prescribe, 6425
together with remittance made payable to the treasurer of state 6426
in the combined amount of the state and all school district 6427
income taxes shown to be due on the form. 6428

Upon good cause shown, the commissioner may extend the 6429
period for filing any notice or return required to be filed 6430
under this section and may adopt rules relating to extensions. 6431
If the extension results in an extension of time for the payment 6432
of any state or school district income tax liability with 6433
respect to which the return is filed, the taxpayer shall pay at 6434
the time the tax liability is paid an amount of interest 6435
computed at the rate per annum prescribed by section 5703.47 of 6436
the Revised Code on that liability from the time that payment is 6437
due without extension to the time of actual payment. Except as 6438
provided in section 5747.132 of the Revised Code, in addition to 6439
all other interest charges and penalties, all taxes imposed 6440
under this chapter or Chapter 5748. of the Revised Code and 6441
remaining unpaid after they become due, except combined amounts 6442

due of one dollar or less, bear interest at the rate per annum 6443
prescribed by section 5703.47 of the Revised Code until paid or 6444
until the day an assessment is issued under section 5747.13 of 6445
the Revised Code, whichever occurs first. 6446

If the commissioner considers it necessary in order to 6447
ensure the payment of the tax imposed by section 5747.02 of the 6448
Revised Code or any tax imposed under Chapter 5748. of the 6449
Revised Code, the commissioner may require returns and payments 6450
to be made otherwise than as provided in this section. 6451

To the extent that any provision in this division 6452
conflicts with any provision in section 5747.026 of the Revised 6453
Code, the provision in that section prevails. 6454

(H) The amounts withheld by an employer pursuant to 6455
section 5747.06 of the Revised Code, a casino operator or sports 6456
gaming proprietor pursuant to section 5747.063 of the Revised 6457
Code, or a lottery sales agent pursuant to section 5747.064 of 6458
the Revised Code shall be allowed to the recipient of the 6459
compensation, casino or sports gaming winnings, or lottery prize 6460
award as credits against payment of the appropriate taxes 6461
imposed on the recipient by section 5747.02 and under Chapter 6462
5748. of the Revised Code. 6463

(I) If a pass-through entity elects to file a single 6464
return under division (D) of this section and if any investor is 6465
required to file the annual return and make the payment of taxes 6466
required by this chapter on account of the investor's other 6467
income that is not included in a single return filed by a pass- 6468
through entity or any other investor elects to file the annual 6469
return, the investor is entitled to a refundable credit equal to 6470
the investor's proportionate share of the tax paid by the pass- 6471
through entity on behalf of the investor. The investor shall 6472

claim the credit for the investor's taxable year in which or 6473
with which ends the taxable year of the pass-through entity. 6474
Nothing in this chapter shall be construed to allow any credit 6475
provided in this chapter to be claimed more than once. For the 6476
purpose of computing any interest, penalty, or interest penalty, 6477
the investor shall be deemed to have paid the refundable credit 6478
provided by this division on the day that the pass-through 6479
entity paid the estimated tax or the tax giving rise to the 6480
credit. 6481

(J) The tax commissioner shall ensure that each return 6482
required to be filed under this section includes a box that the 6483
taxpayer may check to authorize a paid tax preparer who prepared 6484
the return to communicate with the department of taxation about 6485
matters pertaining to the return. The return or instructions 6486
accompanying the return shall indicate that by checking the box 6487
the taxpayer authorizes the department of taxation to contact 6488
the preparer concerning questions that arise during the 6489
processing of the return and authorizes the preparer only to 6490
provide the department with information that is missing from the 6491
return, to contact the department for information about the 6492
processing of the return or the status of the taxpayer's refund 6493
or payments, and to respond to notices about mathematical 6494
errors, offsets, or return preparation that the taxpayer has 6495
received from the department and has shown to the preparer. 6496

(K) The tax commissioner shall permit individual taxpayers 6497
to instruct the department of taxation to cause any refund of 6498
overpaid taxes to be deposited directly into a checking account, 6499
savings account, or an individual retirement account or 6500
individual retirement annuity, or preexisting college savings 6501
plan or program account offered by the Ohio tuition trust 6502
authority under Chapter 3334. of the Revised Code, as designated 6503

by the taxpayer, when the taxpayer files the annual return 6504
required by this section electronically. 6505

(L) A taxpayer claiming the deduction under division (A) 6506
(31) of section 5747.01 of the Revised Code for a taxable year 6507
shall indicate on the taxpayer's return the north American 6508
industry classification system code of each business or 6509
professional activity from which the taxpayer's business income 6510
was derived. The tax commissioner shall provide space on the 6511
return for this purpose and shall prescribe, by rule adopted in 6512
accordance with Chapter 119. of the Revised Code, the manner by 6513
which such a taxpayer shall determine the taxpayer's proper 6514
classification codes and business or professional activities 6515
from which the taxpayer derives business income. 6516

(M) The tax commissioner may adopt rules to administer 6517
this section. 6518

Sec. 5747.20. This section applies solely for the purposes 6519
of computing the credit allowed under division (A) of section 6520
5747.05 of the Revised Code and computing income taxable in this 6521
state under division (D) of section 5747.08 of the Revised Code. 6522

All items of nonbusiness income or deduction shall be 6523
allocated in this state as follows: 6524

(A) All items of nonbusiness income or deduction taken 6525
into account in the computation of adjusted gross income for the 6526
taxable year by a resident shall be allocated to this state. 6527

(B) All items of nonbusiness income or deduction taken 6528
into account in the computation of adjusted gross income for the 6529
taxable year by a nonresident shall be allocated to this state 6530
as follows: 6531

(1) All items of compensation paid to an individual for 6532

personal services performed in this state who was a nonresident 6533
at the time of payment and all items of deduction directly 6534
allocated thereto shall be allocated to this state. 6535

(2) All gains or losses from the sale of real property, 6536
tangible personal property, or intangible property shall be 6537
allocated as follows: 6538

(a) Capital gains or losses from the sale or other 6539
transfer of real property are allocable to this state if the 6540
property is located physically in this state. 6541

(b) Capital gains or losses from the sale or other 6542
transfer of tangible personal property are allocable to this 6543
state if, at the time of such sale or other transfer, the 6544
property had its physical location in this state. 6545

(c) Capital gains or losses from the sale or other 6546
transfer of intangible personal property are allocable to this 6547
state if the taxpayer's domicile was in this state at the time 6548
of such sale or other transfer. 6549

(3) All rents and royalties of real or tangible personal 6550
property shall be allocated to this state as follows: 6551

(a) Rents and royalties derived from real property are 6552
allocable to this state if the property is physically located in 6553
this state. 6554

(b) Rents and royalties derived from tangible personal 6555
property are allocable to this state to the extent that such 6556
property is utilized in this state. 6557

The extent of utilization of tangible personal property in 6558
a state is determined by multiplying the rents or royalties 6559
derived from such property by a fraction, the numerator of which 6560

is the number of days of physical location of the property in 6561
this state during the rental or royalty period in the taxable 6562
year and the denominator of which is the number of days of 6563
physical location of the property everywhere during all rental 6564
or royalty periods in the taxable year. If the physical location 6565
of the property during the rental or royalty period is unknown 6566
or unascertainable by the nonresident, tangible personal 6567
property is utilized in the state in which the property was 6568
located at the time the rental or royalty payor obtained 6569
possession. 6570

(4) All patent and copyright royalties shall be allocated 6571
to this state to the extent the patent or copyright was utilized 6572
by the payor in this state. 6573

A patent is utilized in a state to the extent that it is 6574
employed in production, fabrication, manufacturing, or other 6575
processing in the state, or to the extent that a patented 6576
product is produced in the state. If the basis of receipts from 6577
patent royalties does not permit allocation to states or if the 6578
accounting procedures do not reflect states of utilization, the 6579
patent is utilized in this state if the taxpayer's domicile was 6580
in this state at the time such royalties were paid or accrued. 6581

A copyright is utilized in a state to the extent that 6582
printing or other publication originates in the state. If the 6583
basis of receipts from copyright royalties does not permit 6584
allocation to states or if the accounting procedures do not 6585
reflect states of utilization, the copyright is utilized in this 6586
state if the taxpayer's domicile was in this state at the time 6587
such royalties were paid or accrued. 6588

(5) (a) All lottery prize awards paid by the state lottery 6589
commission pursuant to Chapter 3770. of the Revised Code shall 6590

be allocated to this state. 6591

(b) All earnings, profit, income, and gain from the sale, 6592
exchange, or other disposition of lottery prize awards paid or 6593
to be paid to any person by the state lottery commission 6594
pursuant to Chapter 3770. of the Revised Code shall be allocated 6595
to this state. 6596

(c) All earnings, profit, income, and gain from the direct 6597
or indirect ownership of lottery prize awards paid or to be paid 6598
to any person by the state lottery commission pursuant to 6599
Chapter 3770. of the Revised Code shall be allocated to this 6600
state. 6601

(d) All earnings, profit, income, and gain from the direct 6602
or indirect interest in any right in or to any lottery prize 6603
awards paid or to be paid to any person by the state lottery 6604
commission pursuant to Chapter 3770. of the Revised Code shall 6605
be allocated to this state. 6606

(6) Any item of income or deduction which has been taken 6607
into account in the computation of adjusted gross income for the 6608
taxable year by a nonresident and which is not otherwise 6609
specifically allocated or apportioned pursuant to sections 6610
5747.20 to 5747.23 of the Revised Code, including, without 6611
limitation, interest, dividends and distributions, items of 6612
income taken into account under the provisions of sections 401 6613
to 425 of the Internal Revenue Code, and benefit payments 6614
received by a beneficiary of a supplemental unemployment trust 6615
which is referred to in section 501(c)(17) of the Internal 6616
Revenue Code, shall not be allocated to this state unless the 6617
taxpayer's domicile was in this state at the time such income 6618
was paid or accrued. 6619

(7) All winnings from casino gaming ~~winnings paid by any~~ 6620
~~person licensed by the Ohio casino control commission or sports~~ 6621
gaming conducted in this state shall be allocated to the state. 6622

(C) If an individual is a resident for part of the taxable 6623
year and a nonresident for the remainder of the taxable year, 6624
all items of nonbusiness income or deduction shall be allocated 6625
under division (A) of this section for the part of the taxable 6626
year that the individual is a resident and under division (B) of 6627
this section for the part of the taxable year that the 6628
individual is a nonresident. 6629

Sec. 5751.01. As used in this chapter: 6630

(A) "Person" means, but is not limited to, individuals, 6631
combinations of individuals of any form, receivers, assignees, 6632
trustees in bankruptcy, firms, companies, joint-stock companies, 6633
business trusts, estates, partnerships, limited liability 6634
partnerships, limited liability companies, associations, joint 6635
ventures, clubs, societies, for-profit corporations, S 6636
corporations, qualified subchapter S subsidiaries, qualified 6637
subchapter S trusts, trusts, entities that are disregarded for 6638
federal income tax purposes, and any other entities. 6639

(B) "Consolidated elected taxpayer" means a group of two 6640
or more persons treated as a single taxpayer for purposes of 6641
this chapter as the result of an election made under section 6642
5751.011 of the Revised Code. 6643

(C) "Combined taxpayer" means a group of two or more 6644
persons treated as a single taxpayer for purposes of this 6645
chapter under section 5751.012 of the Revised Code. 6646

(D) "Taxpayer" means any person, or any group of persons 6647
in the case of a consolidated elected taxpayer or combined 6648

taxpayer treated as one taxpayer, required to register or pay 6649
tax under this chapter. "Taxpayer" does not include excluded 6650
persons. 6651

(E) "Excluded person" means any of the following: 6652

(1) Any person with not more than one hundred fifty 6653
thousand dollars of taxable gross receipts during the calendar 6654
year. Division (E) (1) of this section does not apply to a person 6655
that is a member of a consolidated elected taxpayer; 6656

(2) A public utility that paid the excise tax imposed by 6657
section 5727.24 or 5727.30 of the Revised Code based on one or 6658
more measurement periods that include the entire tax period 6659
under this chapter, except that a public utility that is a 6660
combined company is a taxpayer with regard to the following 6661
gross receipts: 6662

(a) Taxable gross receipts directly attributed to a public 6663
utility activity, but not directly attributed to an activity 6664
that is subject to the excise tax imposed by section 5727.24 or 6665
5727.30 of the Revised Code; 6666

(b) Taxable gross receipts that cannot be directly 6667
attributed to any activity, multiplied by a fraction whose 6668
numerator is the taxable gross receipts described in division 6669
(E) (2) (a) of this section and whose denominator is the total 6670
taxable gross receipts that can be directly attributed to any 6671
activity; 6672

(c) Except for any differences resulting from the use of 6673
an accrual basis method of accounting for purposes of 6674
determining gross receipts under this chapter and the use of the 6675
cash basis method of accounting for purposes of determining 6676
gross receipts under section 5727.24 of the Revised Code, the 6677

gross receipts directly attributed to the activity of a natural 6678
gas company shall be determined in a manner consistent with 6679
division (D) of section 5727.03 of the Revised Code. 6680

As used in division (E)(2) of this section, "combined 6681
company" and "public utility" have the same meanings as in 6682
section 5727.01 of the Revised Code. 6683

(3) A financial institution, as defined in section 5726.01 6684
of the Revised Code, that paid the tax imposed by section 6685
5726.02 of the Revised Code based on one or more taxable years 6686
that include the entire tax period under this chapter; 6687

(4) A person directly or indirectly owned by one or more 6688
financial institutions, as defined in section 5726.01 of the 6689
Revised Code, that paid the tax imposed by section 5726.02 of 6690
the Revised Code based on one or more taxable years that include 6691
the entire tax period under this chapter. 6692

For the purposes of division (E)(4) of this section, a 6693
person owns another person under the following circumstances: 6694

(a) In the case of corporations issuing capital stock, one 6695
corporation owns another corporation if it owns fifty per cent 6696
or more of the other corporation's capital stock with current 6697
voting rights; 6698

(b) In the case of a limited liability company, one person 6699
owns the company if that person's membership interest, as 6700
defined in section 1705.01 or 1706.01 of the Revised Code as 6701
applicable, is fifty per cent or more of the combined membership 6702
interests of all persons owning such interests in the company; 6703

(c) In the case of a partnership, trust, or other 6704
unincorporated business organization other than a limited 6705
liability company, one person owns the organization if, under 6706

the articles of organization or other instrument governing the 6707
affairs of the organization, that person has a beneficial 6708
interest in the organization's profits, surpluses, losses, or 6709
distributions of fifty per cent or more of the combined 6710
beneficial interests of all persons having such an interest in 6711
the organization. 6712

(5) A domestic insurance company or foreign insurance 6713
company, as defined in section 5725.01 of the Revised Code, that 6714
paid the insurance company premiums tax imposed by section 6715
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 6716
insurance company whose gross premiums are subject to tax under 6717
section 3905.36 of the Revised Code based on one or more 6718
measurement periods that include the entire tax period under 6719
this chapter; 6720

(6) A person that solely facilitates or services one or 6721
more securitizations of phase-in-recovery property pursuant to a 6722
final financing order as those terms are defined in section 6723
4928.23 of the Revised Code. For purposes of this division, 6724
"securitization" means transferring one or more assets to one or 6725
more persons and then issuing securities backed by the right to 6726
receive payment from the asset or assets so transferred. 6727

(7) Except as otherwise provided in this division, a pre- 6728
income tax trust as defined in section 5747.01 of the Revised 6729
Code and any pass-through entity of which such pre-income tax 6730
trust owns or controls, directly, indirectly, or constructively 6731
through related interests, more than five per cent of the 6732
ownership or equity interests. If the pre-income tax trust has 6733
made a qualifying pre-income tax trust election under division 6734
(EE) of section 5747.01 of the Revised Code, then the trust and 6735
the pass-through entities of which it owns or controls, 6736

directly, indirectly, or constructively through related 6737
interests, more than five per cent of the ownership or equity 6738
interests, shall not be excluded persons for purposes of the tax 6739
imposed under section 5751.02 of the Revised Code. 6740

(8) Nonprofit organizations or the state and its agencies, 6741
instrumentalities, or political subdivisions. 6742

(F) Except as otherwise provided in divisions (F) (2), (3), 6743
and (4) of this section, "gross receipts" means the total amount 6744
realized by a person, without deduction for the cost of goods 6745
sold or other expenses incurred, that contributes to the 6746
production of gross income of the person, including the fair 6747
market value of any property and any services received, and any 6748
debt transferred or forgiven as consideration. 6749

(1) The following are examples of gross receipts: 6750

(a) Amounts realized from the sale, exchange, or other 6751
disposition of the taxpayer's property to or with another; 6752

(b) Amounts realized from the taxpayer's performance of 6753
services for another; 6754

(c) Amounts realized from another's use or possession of 6755
the taxpayer's property or capital; 6756

(d) Any combination of the foregoing amounts. 6757

(2) "Gross receipts" excludes the following amounts: 6758

(a) Interest income except interest on credit sales; 6759

(b) Dividends and distributions from corporations, and 6760
distributive or proportionate shares of receipts and income from 6761
a pass-through entity as defined under section 5733.04 of the 6762
Revised Code; 6763

(c) Receipts from the sale, exchange, or other disposition 6764
of an asset described in section 1221 or 1231 of the Internal 6765
Revenue Code, without regard to the length of time the person 6766
held the asset. Notwithstanding section 1221 of the Internal 6767
Revenue Code, receipts from hedging transactions also are 6768
excluded to the extent the transactions are entered into 6769
primarily to protect a financial position, such as managing the 6770
risk of exposure to (i) foreign currency fluctuations that 6771
affect assets, liabilities, profits, losses, equity, or 6772
investments in foreign operations; (ii) interest rate 6773
fluctuations; or (iii) commodity price fluctuations. As used in 6774
division (F) (2) (c) of this section, "hedging transaction" has 6775
the same meaning as used in section 1221 of the Internal Revenue 6776
Code and also includes transactions accorded hedge accounting 6777
treatment under statement of financial accounting standards 6778
number 133 of the financial accounting standards board. For the 6779
purposes of division (F) (2) (c) of this section, the actual 6780
transfer of title of real or tangible personal property to 6781
another entity is not a hedging transaction. 6782

(d) Proceeds received attributable to the repayment, 6783
maturity, or redemption of the principal of a loan, bond, mutual 6784
fund, certificate of deposit, or marketable instrument; 6785

(e) The principal amount received under a repurchase 6786
agreement or on account of any transaction properly 6787
characterized as a loan to the person; 6788

(f) Contributions received by a trust, plan, or other 6789
arrangement, any of which is described in section 501(a) of the 6790
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 6791
1, Subchapter (D) of the Internal Revenue Code applies; 6792

(g) Compensation, whether current or deferred, and whether 6793

in cash or in kind, received or to be received by an employee, 6794
former employee, or the employee's legal successor for services 6795
rendered to or for an employer, including reimbursements 6796
received by or for an individual for medical or education 6797
expenses, health insurance premiums, or employee expenses, or on 6798
account of a dependent care spending account, legal services 6799
plan, any cafeteria plan described in section 125 of the 6800
Internal Revenue Code, or any similar employee reimbursement; 6801

(h) Proceeds received from the issuance of the taxpayer's 6802
own stock, options, warrants, puts, or calls, or from the sale 6803
of the taxpayer's treasury stock; 6804

(i) Proceeds received on the account of payments from 6805
insurance policies, except those proceeds received for the loss 6806
of business revenue; 6807

(j) Gifts or charitable contributions received; membership 6808
dues received by trade, professional, homeowners', or 6809
condominium associations; and payments received for educational 6810
courses, meetings, meals, or similar payments to a trade, 6811
professional, or other similar association; and fundraising 6812
receipts received by any person when any excess receipts are 6813
donated or used exclusively for charitable purposes; 6814

(k) Damages received as the result of litigation in excess 6815
of amounts that, if received without litigation, would be gross 6816
receipts; 6817

(l) Property, money, and other amounts received or 6818
acquired by an agent on behalf of another in excess of the 6819
agent's commission, fee, or other remuneration; 6820

(m) Tax refunds, other tax benefit recoveries, and 6821
reimbursements for the tax imposed under this chapter made by 6822

entities that are part of the same combined taxpayer or 6823
consolidated elected taxpayer group, and reimbursements made by 6824
entities that are not members of a combined taxpayer or 6825
consolidated elected taxpayer group that are required to be made 6826
for economic parity among multiple owners of an entity whose tax 6827
obligation under this chapter is required to be reported and 6828
paid entirely by one owner, pursuant to the requirements of 6829
sections 5751.011 and 5751.012 of the Revised Code; 6830

(n) Pension reversions; 6831

(o) Contributions to capital; 6832

(p) Sales or use taxes collected as a vendor or an out-of- 6833
state seller on behalf of the taxing jurisdiction from a 6834
consumer or other taxes the taxpayer is required by law to 6835
collect directly from a purchaser and remit to a local, state, 6836
or federal tax authority; 6837

(q) In the case of receipts from the sale of cigarettes, 6838
tobacco products, or vapor products by a wholesale dealer, 6839
retail dealer, distributor, manufacturer, vapor distributor, or 6840
seller, all as defined in section 5743.01 of the Revised Code, 6841
an amount equal to the federal and state excise taxes paid by 6842
any person on or for such cigarettes, tobacco products, or vapor 6843
products under subtitle E of the Internal Revenue Code or 6844
Chapter 5743. of the Revised Code; 6845

(r) In the case of receipts from the sale, transfer, 6846
exchange, or other disposition of motor fuel as "motor fuel" is 6847
defined in section 5736.01 of the Revised Code, an amount equal 6848
to the value of the motor fuel, including federal and state 6849
motor fuel excise taxes and receipts from billing or invoicing 6850
the tax imposed under section 5736.02 of the Revised Code to 6851

another person; 6852

(s) In the case of receipts from the sale of beer or 6853
intoxicating liquor, as defined in section 4301.01 of the 6854
Revised Code, by a person holding a permit issued under Chapter 6855
4301. or 4303. of the Revised Code, an amount equal to federal 6856
and state excise taxes paid by any person on or for such beer or 6857
intoxicating liquor under subtitle E of the Internal Revenue 6858
Code or Chapter 4301. or 4305. of the Revised Code; 6859

(t) Receipts realized by a new motor vehicle dealer or 6860
used motor vehicle dealer, as defined in section 4517.01 of the 6861
Revised Code, from the sale or other transfer of a motor 6862
vehicle, as defined in that section, to another motor vehicle 6863
dealer for the purpose of resale by the transferee motor vehicle 6864
dealer, but only if the sale or other transfer was based upon 6865
the transferee's need to meet a specific customer's preference 6866
for a motor vehicle; 6867

(u) Receipts from a financial institution described in 6868
division (E) (3) of this section for services provided to the 6869
financial institution in connection with the issuance, 6870
processing, servicing, and management of loans or credit 6871
accounts, if such financial institution and the recipient of 6872
such receipts have at least fifty per cent of their ownership 6873
interests owned or controlled, directly or constructively 6874
through related interests, by common owners; 6875

(v) Receipts realized from administering anti-neoplastic 6876
drugs and other cancer chemotherapy, biologicals, therapeutic 6877
agents, and supportive drugs in a physician's office to patients 6878
with cancer; 6879

(w) Funds received or used by a mortgage broker that is 6880

not a dealer in intangibles, other than fees or other 6881
consideration, pursuant to a table-funding mortgage loan or 6882
warehouse-lending mortgage loan. Terms used in division (F) (2) 6883
(w) of this section have the same meanings as in section 1322.01 6884
of the Revised Code, except "mortgage broker" means a person 6885
assisting a buyer in obtaining a mortgage loan for a fee or 6886
other consideration paid by the buyer or a lender, or a person 6887
engaged in table-funding or warehouse-lending mortgage loans 6888
that are first lien mortgage loans. 6889

(x) Property, money, and other amounts received by a 6890
professional employer organization, as defined in section 6891
4125.01 of the Revised Code, or an alternate employer 6892
organization, as defined in section 4133.01 of the Revised Code, 6893
from a client employer, as defined in either of those sections 6894
as applicable, in excess of the administrative fee charged by 6895
the professional employer organization or the alternate employer 6896
organization to the client employer; 6897

(y) In the case of amounts retained as commissions by a 6898
permit holder under Chapter 3769. of the Revised Code, an amount 6899
equal to the amounts specified under that chapter that must be 6900
paid to or collected by the tax commissioner as a tax and the 6901
amounts specified under that chapter to be used as purse money; 6902

(z) Qualifying distribution center receipts as determined 6903
under section 5751.40 of the Revised Code. 6904

(aa) Receipts of an employer from payroll deductions 6905
relating to the reimbursement of the employer for advancing 6906
moneys to an unrelated third party on an employee's behalf; 6907

(bb) Cash discounts allowed and taken; 6908

(cc) Returns and allowances; 6909

(dd) Bad debts from receipts on the basis of which the tax 6910
imposed by this chapter was paid in a prior quarterly tax 6911
payment period. For the purpose of this division, "bad debts" 6912
means any debts that have become worthless or uncollectible 6913
between the preceding and current quarterly tax payment periods, 6914
have been uncollected for at least six months, and that may be 6915
claimed as a deduction under section 166 of the Internal Revenue 6916
Code and the regulations adopted under that section, or that 6917
could be claimed as such if the taxpayer kept its accounts on 6918
the accrual basis. "Bad debts" does not include repossessed 6919
property, uncollectible amounts on property that remains in the 6920
possession of the taxpayer until the full purchase price is 6921
paid, or expenses in attempting to collect any account 6922
receivable or for any portion of the debt recovered; 6923

(ee) Any amount realized from the sale of an account 6924
receivable to the extent the receipts from the underlying 6925
transaction giving rise to the account receivable were included 6926
in the gross receipts of the taxpayer; 6927

(ff) Any receipts directly attributed to a transfer 6928
agreement or to the enterprise transferred under that agreement 6929
under section 4313.02 of the Revised Code. 6930

(gg) Qualified uranium receipts as determined under 6931
section 5751.41 of the Revised Code. 6932

(hh) In the case of amounts collected by a licensed casino 6933
operator from casino gaming, amounts in excess of the casino 6934
operator's gross casino revenue. In this division, "casino 6935
operator" and "casino gaming" have the meanings defined in 6936
section 3772.01 of the Revised Code, and "gross casino revenue" 6937
has the meaning defined in section 5753.01 of the Revised Code. 6938

(ii) Receipts realized from the sale of agricultural 6939
commodities by an agricultural commodity handler, both as 6940
defined in section 926.01 of the Revised Code, that is licensed 6941
by the director of agriculture to handle agricultural 6942
commodities in this state. 6943

(jj) Qualifying integrated supply chain receipts as 6944
determined under section 5751.42 of the Revised Code. 6945

(kk) In the case of a railroad company described in 6946
division (D) (9) of section 5727.01 of the Revised Code that 6947
purchases dyed diesel fuel directly from a supplier as defined 6948
by section 5736.01 of the Revised Code, an amount equal to the 6949
product of the number of gallons of dyed diesel fuel purchased 6950
directly from such a supplier multiplied by the average 6951
wholesale price for a gallon of diesel fuel as determined under 6952
section 5736.02 of the Revised Code for the period during which 6953
the fuel was purchased multiplied by a fraction, the numerator 6954
of which equals the rate of tax levied by section 5736.02 of the 6955
Revised Code less the rate of tax computed in section 5751.03 of 6956
the Revised Code, and the denominator of which equals the rate 6957
of tax computed in section 5751.03 of the Revised Code. 6958

(ll) Receipts realized by an out-of-state disaster 6959
business from disaster work conducted in this state during a 6960
disaster response period pursuant to a qualifying solicitation 6961
received by the business. Terms used in division (F) (2) (ll) of 6962
this section have the same meanings as in section 5703.94 of the 6963
Revised Code. 6964

(mm) In the case of receipts from the sale or transfer of 6965
a mortgage-backed security or a mortgage loan by a mortgage 6966
lender holding a valid certificate of registration issued under 6967
Chapter 1322. of the Revised Code or by a person that is a 6968

member of the mortgage lender's consolidated elected taxpayer group, an amount equal to the principal balance of the mortgage loan. 6969
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(nn) In the case of amounts collected by a sports gaming proprietor from sports gaming, amounts in excess of the proprietor's sports gaming receipts. As used in this division, "sports gaming proprietor" has the same meaning as in section 3775.01 of the Revised Code and "sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code. 6972
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(oo) Any receipts for which the tax imposed by this chapter is prohibited by the constitution or laws of the United States or the constitution of this state. 6978
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(3) In the case of a taxpayer when acting as a real estate broker, "gross receipts" includes only the portion of any fee for the service of a real estate broker, or service of a real estate salesperson associated with that broker, that is retained by the broker and not paid to an associated real estate salesperson or another real estate broker. For the purposes of this division, "real estate broker" and "real estate salesperson" have the same meanings as in section 4735.01 of the Revised Code. 6981
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(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly. 6990
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(G) "Taxable gross receipts" means gross receipts sitused 6997

to this state under section 5751.033 of the Revised Code.	6998
(H) A person has "substantial nexus with this state" if	6999
any of the following applies. The person:	7000
(1) Owns or uses a part or all of its capital in this	7001
state;	7002
(2) Holds a certificate of compliance with the laws of	7003
this state authorizing the person to do business in this state;	7004
(3) Has bright-line presence in this state;	7005
(4) Otherwise has nexus with this state to an extent that	7006
the person can be required to remit the tax imposed under this	7007
chapter under the Constitution of the United States.	7008
(I) A person has "bright-line presence" in this state for	7009
a reporting period and for the remaining portion of the calendar	7010
year if any of the following applies. The person:	7011
(1) Has at any time during the calendar year property in	7012
this state with an aggregate value of at least fifty thousand	7013
dollars. For the purpose of division (I)(1) of this section,	7014
owned property is valued at original cost and rented property is	7015
valued at eight times the net annual rental charge.	7016
(2) Has during the calendar year payroll in this state of	7017
at least fifty thousand dollars. Payroll in this state includes	7018
all of the following:	7019
(a) Any amount subject to withholding by the person under	7020
section 5747.06 of the Revised Code;	7021
(b) Any other amount the person pays as compensation to an	7022
individual under the supervision or control of the person for	7023
work done in this state; and	7024

(c) Any amount the person pays for services performed in this state on its behalf by another.	7025 7026
(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.	7027 7028
(4) Has at any time during the calendar year within this state at least twenty-five per cent of the person's total property, total payroll, or total gross receipts.	7029 7030 7031
(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.	7032 7033
(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.	7034 7035
(K) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.	7036 7037 7038 7039 7040 7041 7042 7043
(L) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December.	7044 7045 7046
(M) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer is required to pay the tax imposed under this chapter.	7047 7048 7049
(N) "Calendar year taxpayer" means a taxpayer for which the tax period is a calendar year.	7050 7051
(O) "Calendar quarter taxpayer" means a taxpayer for which	7052

the tax period is a calendar quarter. 7053

(P) "Agent" means a person authorized by another person to 7054
act on its behalf to undertake a transaction for the other, 7055
including any of the following: 7056

(1) A person receiving a fee to sell financial 7057
instruments; 7058

(2) A person retaining only a commission from a 7059
transaction with the other proceeds from the transaction being 7060
remitted to another person; 7061

(3) A person issuing licenses and permits under section 7062
1533.13 of the Revised Code; 7063

(4) A lottery sales agent holding a valid license issued 7064
under section 3770.05 of the Revised Code; 7065

(5) A person acting as an agent of the division of liquor 7066
control under section 4301.17 of the Revised Code. 7067

(Q) "Received" includes amounts accrued under the accrual 7068
method of accounting. 7069

(R) "Reporting person" means a person in a consolidated 7070
elected taxpayer or combined taxpayer group that is designated 7071
by that group to legally bind the group for all filings and tax 7072
liabilities and to receive all legal notices with respect to 7073
matters under this chapter, or, for the purposes of section 7074
5751.04 of the Revised Code, a separate taxpayer that is not a 7075
member of such a group. 7076

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 7077
and for no other purpose under Title LVII of the Revised Code: 7078

(A) "Casino facility" has the same meaning as in section 7079

3772.01 of the Revised Code.	7080
(B) "Casino gaming" has the same meaning as in section	7081
3772.01 of the Revised Code.	7082
(C) "Casino operator" has the same meaning as in section	7083
3772.01 of the Revised Code.	7084
(D) "Gross casino revenue" means the total amount of money	7085
exchanged for the purchase of chips, tokens, tickets, electronic	7086
cards, or similar objects by casino patrons, less winnings paid	7087
to wagerers. "Gross casino revenue" does not include the either	7088
<u>of the following:</u>	7089
(1) <u>The issuance to casino patrons or wagering by casino</u>	7090
patrons of any promotional gaming credit as defined in section	7091
3772.01 of the Revised Code. When issuance of the promotional	7092
gaming credit requires money exchanged as a match from the	7093
patron, the excludible portion of the promotional gaming credit	7094
does not include the portion of the wager purchased by the	7095
patron.	7096
(2) <u>Sports gaming receipts.</u>	7097
(E) "Person" has the same meaning as in section 3772.01 of	7098
the Revised Code.	7099
(F) "Slot machine" has the same meaning as in section	7100
3772.01 of the Revised Code.	7101
(G) <u>"Sports gaming facility" and "sports gaming</u>	7102
<u>proprietor" have the same meanings as in section 3775.01 of the</u>	7103
<u>Revised Code.</u>	7104
(H) <u>"Sports gaming receipts" means the total gross</u>	7105
<u>receipts received by a sports gaming proprietor from the</u>	7106
<u>operation of sports gaming in this state, less the total of the</u>	7107

<u>following:</u>	7108
<u>(1) All cash and cash equivalents paid as winnings to sports gaming patrons;</u>	7109 7110
<u>(2) The dollar amount of all voided wagers.</u>	7111
<u>(3) (i) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;</u>	7112 7113 7114
<u>(ii) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.</u>	7115 7116
<u>As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.</u>	7117 7118 7119 7120 7121 7122
<u>(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.</u>	7123 7124
<u>(H) (J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code.</u>	7125 7126 7127 7128
<u>(K) "Tax period" means one twenty-four-hour period with regard to which a casino operator taxpayer is required to pay the tax levied by this chapter section 5753.02 or 5753.021 of the Revised Code.</u>	7129 7130 7131 7132
<u>Sec. 5753.021. For the purposes of funding the education needs of this state, funding efforts to alleviate problem sports gaming, and defraying the costs of enforcing and administering</u>	7133 7134 7135

the law governing sports gaming and the tax levied by this 7136
section, a tax is hereby levied on the sports gaming receipts of 7137
a sports gaming proprietor at the rate of ten per cent of the 7138
sports gaming receipts received by the proprietor from the 7139
operation of sports gaming in this state. 7140

The tax imposed under this section is in addition to any 7141
other taxes or fees imposed under the Revised Code. 7142

Sec. 5753.03. (A) For the purpose of receiving and 7143
distributing, and accounting for, revenue received from the tax 7144
levied by section 5753.02 of the Revised Code, the following 7145
funds are created in the state treasury: 7146

- (1) The casino tax revenue fund; 7147
- (2) The gross casino revenue county fund; 7148
- (3) The gross casino revenue county student fund; 7149
- (4) The gross casino revenue host city fund; 7150
- (5) The Ohio state racing commission fund; 7151
- (6) The Ohio law enforcement training fund; 7152
- (7) The problem casino gambling and addictions fund; 7153
- (8) The casino control commission fund; 7154
- (9) The casino tax administration fund; 7155
- (10) The peace officer training academy fund; 7156
- (11) The criminal justice services casino tax revenue 7157
fund. 7158

(B) All moneys collected from the tax levied under ~~this~~ 7159
~~chapter~~ section 5753.02 of the Revised Code shall be deposited 7160
into the casino tax revenue fund. 7161

(C) From the casino tax revenue fund the director of 7162
budget and management shall transfer as needed to the tax refund 7163
fund amounts equal to the refunds certified by the tax 7164
commissioner under section 5753.06 of the Revised Code and 7165
attributable to the tax levied under section 5753.02 of the 7166
Revised Code. 7167

(D) After making any transfers required by division (C) of 7168
this section, but not later than the fifteenth day of the month 7169
following the end of each calendar quarter, the director of 7170
budget and management shall transfer amounts to each fund as 7171
follows: 7172

(1) Fifty-one per cent to the gross casino revenue county 7173
fund to make payments as required by Section 6(C) (3) (a) of 7174
Article XV, Ohio Constitution; 7175

(2) Thirty-four per cent to the gross casino revenue 7176
county student fund to make payments as required by Section 6(C) 7177
(3) (b) of Article XV, Ohio Constitution and as provided in 7178
section 5753.11 of the Revised Code; 7179

(3) Five per cent to the gross casino revenue host city 7180
fund for the benefit of the cities in which casino facilities 7181
are located; 7182

(4) Three per cent to the Ohio state racing commission 7183
fund to support the efforts and activities of the Ohio state 7184
racing commission to promote horse racing in this state at which 7185
the pari-mutuel system of wagering is conducted; 7186

(5) Two per cent to the Ohio law enforcement training fund 7187
to support law enforcement functions in the state; 7188

(6) Two per cent to the problem casino gambling and 7189
addictions fund to support efforts of the department of mental 7190

health and addiction services to alleviate problem gambling and 7191
substance abuse and related research in the state under section 7192
5119.47 of the Revised Code; 7193

(7) Three per cent to the casino control commission fund 7194
to support the operations of the Ohio casino control commission 7195
and to defray the cost of administering the tax levied under 7196
section 5753.02 of the Revised Code. 7197

Payments under divisions (D)(1) and (3) of this section 7198
shall be made by the end of the month following the end of the 7199
quarterly period. The tax commissioner shall make the data 7200
available to the director of budget and management for this 7201
purpose. 7202

Money in the Ohio state racing commission fund shall be 7203
distributed at the discretion of the Ohio state racing 7204
commission for the purpose stated in division (D)(4) of this 7205
section by the end of the month following the end of the 7206
quarterly period. The commission may retain up to five per cent 7207
of the amount transferred to the fund under division (D)(4) of 7208
this section for operating expenses necessary for the 7209
administration of the fund. 7210

Payments from the gross casino revenue county student fund 7211
as required under section 5753.11 of the Revised Code shall be 7212
made by the last day of January and by the last day of August of 7213
each year, beginning in 2013. The tax commissioner shall make 7214
the data available to the director of budget and management for 7215
this purpose. 7216

Of the money credited to the Ohio law enforcement training 7217
fund, the director of budget and management shall distribute 7218
eighty-five per cent of the money to the police officer training 7219

academy fund for the purpose of supporting the law enforcement 7220
training efforts of the Ohio peace officer training academy and 7221
fifteen per cent of the money to the criminal justice services 7222
casino tax revenue fund for the purpose of supporting the law 7223
enforcement training efforts of the division of criminal justice 7224
services. 7225

(E) (1) The tax commissioner shall serve as an agent of the 7226
counties of this state only for the purposes of this division 7227
and solely to make payments directly to municipal corporations 7228
and school districts, as applicable, on the counties' behalf. 7229

(2) On or before the last day of the month following the 7230
end of each calendar quarter, the tax commissioner shall provide 7231
for payment from the funds referenced in divisions (D) (1) and 7232
(3) of this section to each county and municipal corporation as 7233
prescribed in those divisions. 7234

(3) On or before the last day of January and the last day 7235
of August each year, the commissioner shall provide for payments 7236
from the fund referenced in division (D) (2) of this section to 7237
each school district as prescribed in that division. 7238

(F) The director of budget and management shall transfer 7239
one per cent of the money credited to the casino control 7240
commission fund to the casino tax administration fund. The tax 7241
commissioner shall use the casino tax administration fund to 7242
defray the costs incurred in administering the tax levied ~~by~~ 7243
this chapter under section 5753.02 of the Revised Code. 7244

(G) All investment earnings of the gross casino revenue 7245
county student fund shall be credited to the fund. 7246

Sec. 5753.031. (A) For the purpose of receiving and 7247
distributing, and accounting for, revenue received from the tax 7248

<u>levied by section 5753.021 of the Revised Code and from fines</u>	7249
<u>imposed under Chapter 3775. of the Revised Code, the following</u>	7250
<u>funds are created in the state treasury:</u>	7251
<u>(1) The sports gaming revenue fund;</u>	7252
<u>(2) The sports gaming tax administration fund, which the</u>	7253
<u>tax commissioner shall use to defray the costs incurred in</u>	7254
<u>administering the tax levied by section 5753.021 of the Revised</u>	7255
<u>Code;</u>	7256
<u>(3) The sports gaming profits education fund, which shall</u>	7257
<u>be used for the support of public and nonpublic education for</u>	7258
<u>students in grades kindergarten through twelve as determined in</u>	7259
<u>appropriations made by the general assembly;</u>	7260
<u>(4) The problem sports gaming fund.</u>	7261
<u>(B) (1) All of the following shall be deposited into the</u>	7262
<u>sports gaming revenue fund:</u>	7263
<u>(a) All money collected from the tax levied under section</u>	7264
<u>5753.021 of the Revised Code;</u>	7265
<u>(b) The fees for an initial or renewed sports gaming</u>	7266
<u>proprietor license collected under division (D) of section</u>	7267
<u>3775.04 of the Revised Code;</u>	7268
<u>(c) The fees for an initial or renewed mobile management</u>	7269
<u>services provider license collected under division (B) (3) of</u>	7270
<u>section 3775.05 of the Revised Code;</u>	7271
<u>(d) The fees for an initial or renewed management services</u>	7272
<u>provider license collected under division (B) (3) of section</u>	7273
<u>3775.051 of the Revised Code;</u>	7274
<u>(e) Unclaimed winnings collected under division (F) of</u>	7275

<u>section 3775.10 of the Revised Code;</u>	7276
<u>(f) Any fines collected under Chapter 3775. of the Revised Code.</u>	7277
	7278
<u>(2) All other fees collected under Chapter 3775. of the Revised Code shall be deposited into the casino control commission fund created under section 5753.03 of the Revised Code.</u>	7279
	7280
	7281
	7282
<u>(C) (1) From the sports gaming revenue fund, the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.021 of the Revised Code.</u>	7283
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	7288
<u>(2) Not later than the fifteenth day of each month, the director of budget and management shall transfer from the sports gaming revenue fund to the sports gaming tax administration fund the amount necessary to reimburse the department of taxation's actual expenses incurred in administering the tax levied under section 5753.021 of the Revised Code.</u>	7289
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	7294
<u>(3) Of the amount in the sports gaming revenue fund remaining after making the transfers required by divisions (C) (1) and (2) of this section, the director of budget and management shall transfer, on or before the fifteenth day of the month following the end of each calendar quarter, amounts to each fund as follows:</u>	7295
	7296
	7297
	7298
	7299
	7300
<u>(a) Ninety-eight per cent to the sports gaming profits education fund;</u>	7301
	7302
<u>(b) Two per cent to the problem sports gaming fund.</u>	7303

(D) All interest generated by the funds created under this 7304
section shall be credited back to them. 7305

Sec. 5753.04. (A) Daily each day banks are open for 7306
business, not later than noon, a ~~casino operator~~ each taxpayer 7307
shall file a return electronically with the tax commissioner. 7308
The return shall be in the form required by the tax 7309
commissioner, and shall reflect the relevant tax period. The 7310
return shall include, but is not limited to, the amount of the 7311
~~casino operator's~~ taxpayer's gross casino revenue or sports 7312
gaming receipts for the tax period and the amount of tax due 7313
under section 5753.02 or 5753.021 of the Revised Code for the 7314
tax period. The ~~casino operator~~ taxpayer shall remit 7315
electronically with the return the tax due. 7316

(B) If a sports gaming proprietor's sports gaming receipts 7317
for a tax period are less than zero because the winnings paid by 7318
the proprietor to wagerers exceeds the proprietor's total gross 7319
receipts from the operation of sports gaming for that tax 7320
period, the tax commissioner shall allow the proprietor to carry 7321
forward the deficit to subsequent tax periods until the 7322
proprietor's sports gaming receipts are greater than zero. 7323

A deficit may not be carried back to a prior tax period 7324
and no payment previously made shall be refunded, except if the 7325
proprietor surrenders its sports gaming proprietor license and 7326
the proprietor's last return reported a deficit. In that case, 7327
the commissioner shall multiply the deficit by ten per cent and 7328
pay that amount to the proprietor in the manner prescribed by 7329
the commissioner. 7330

(C) If ~~the~~ a casino operator or sports gaming proprietor 7331
ceases to be a taxpayer at any time, the ~~casino operator~~ or 7332
proprietor shall indicate the last date for which the ~~casino~~ 7333

operator or proprietor was liable for the tax. The return shall 7334
include a space for this purpose. 7335

(D) Except as otherwise provided in division (A) of 7336
section 3775.13 of the Revised Code, the information in a return 7337
a sports gaming proprietor files with the tax commissioner under 7338
this section concerning sports gaming receipts is subject to 7339
disclosure as a public record under section 149.43 of the 7340
Revised Code. 7341

Sec. 5753.05. (A) (1) A ~~casino operator taxpayer~~ who fails 7342
to file a return or to remit the tax due as required by section 7343
5753.04 of the Revised Code shall pay a penalty not to exceed 7344
the greater of five hundred dollars or ten per cent of the tax 7345
due. 7346

(2) If the tax commissioner finds additional tax to be 7347
due, the tax commissioner may impose an additional penalty of up 7348
to fifteen per cent of the additional tax found to be due. A 7349
delinquent payment of tax made as the result of a notice or an 7350
audit is subject to the additional penalty imposed by this 7351
division. 7352

(3) If a ~~casino operator taxpayer~~ fails to file a return 7353
electronically or to remit the tax electronically, the tax 7354
commissioner may impose an additional penalty of fifty dollars 7355
or ten per cent of the tax due as shown on the return, whichever 7356
is greater. 7357

(B) If the tax due under section 5753.02 or 5753.021 of 7358
the Revised Code is not timely paid, the ~~casino operator~~ 7359
taxpayer shall pay interest at the rate per annum prescribed in 7360
section 5703.47 of the Revised Code beginning on the day the tax 7361
was due through the day the tax is paid or an assessment is 7362

issued, whichever occurs first. 7363

(C) The tax commissioner shall collect any penalty or 7364
interest as if it were the tax levied by section 5753.02 or 7365
5753.021 of the Revised Code, as applicable. Penalties and 7366
interest shall be treated as if they were revenue arising from 7367
the applicable tax levied by section 5753.02 of the Revised 7368
Code. 7369

(D) The tax commissioner may abate all or a portion of any 7370
penalty imposed under this section and may adopt rules governing 7371
abatements. 7372

(E) If a casino operator or sports gaming proprietor fails 7373
to file a return or remit the tax due as required by section 7374
5753.04 of the Revised Code within a period of one year after 7375
the due date for filing the return or remitting the tax, the 7376
Ohio casino control commission may suspend the ~~casino operator's~~ 7377
or proprietor's license. 7378

Sec. 5753.06. (A) A ~~casino operator taxpayer~~ may apply to 7379
the tax commissioner for refund of the amount of taxes under 7380
section 5753.02 or 5753.021 of the Revised Code that were 7381
overpaid, paid illegally or erroneously, or paid on an illegal 7382
or erroneous assessment. The application shall be on a form 7383
prescribed by the tax commissioner. The ~~casino operator taxpayer~~ 7384
shall provide the amount of the requested refund along with the 7385
claimed reasons for, and documentation to support, the issuance 7386
of a refund. The ~~casino operator taxpayer~~ shall file the 7387
application with the tax commissioner within four years after 7388
the date the payment was made, unless the applicant has waived 7389
the time limitation under division (D) of section 5753.07 of the 7390
Revised Code. In the latter event, the four-year limitation is 7391
extended for the same period of time as the waiver. 7392

(B) Upon the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the amount is not less than that claimed, the tax commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund. If the amount is less than that claimed, the tax commissioner shall proceed under section 5703.70 of the Revised Code.

(C) Interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was due or the date payment of the tax was made. Except as provided in section 5753.07 of the Revised Code, the tax commissioner may, with the consent of the ~~casino operator~~ taxpayer, provide for crediting against the tax due for a tax period, the amount of any refund due the ~~casino operator~~ taxpayer for a preceding tax period.

(D) Refunds under this section are subject to offset under section 5753.061 of the Revised Code.

Sec. 5753.061. As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest arising from any of the foregoing. A debt to the state is not a "debt to the state" as used in this section unless the liability underlying the debt to the state has become incontestable

because the time for appealing, reconsidering, reassessing, or 7423
otherwise questioning the liability has expired or the liability 7424
has been finally determined to be valid. 7425

If a ~~casino operator taxpayer~~ who is entitled to a refund 7426
under section 5753.06 of the Revised Code owes a debt to the 7427
state, the amount refundable may be applied in satisfaction of 7428
the debt to the state. If the amount refundable is less than the 7429
amount of the debt to the state, the amount refundable may be 7430
applied in partial satisfaction of the debt. If the amount 7431
refundable is greater than the amount of the debt, the amount 7432
refundable remaining after satisfaction of the debt shall be 7433
refunded to the ~~casino operator taxpayer~~. 7434

Sec. 5753.07. (A) (1) The tax commissioner may issue an 7435
assessment, based on any information in the tax commissioner's 7436
possession, against a ~~casino operator taxpayer~~ who fails to pay 7437
the tax levied under section 5753.02 or 5753.021 of the Revised 7438
Code or to file a return under section 5753.04 of the Revised 7439
Code. The tax commissioner shall give the ~~casino operator~~ 7440
taxpayer written notice of the assessment under section 5703.37 7441
of the Revised Code. With the notice, the tax commissioner shall 7442
include instructions on how to petition for reassessment and on 7443
how to request a hearing with respect to the petition. 7444

(2) Unless the ~~casino operator taxpayer~~, within sixty days 7445
after service of the notice of assessment, files with the tax 7446
commissioner, either personally or by certified mail, a written 7447
petition signed by the ~~casino operator taxpayer~~, or by the 7448
~~casino operator's taxpayer's~~ authorized agent who has knowledge 7449
of the facts, the assessment becomes final, and the amount of 7450
the assessment is due and payable from the ~~casino operator~~ 7451
taxpayer to the treasurer of state. The petition shall indicate 7452

the ~~casino operator's taxpayer's~~ objections to the assessment. 7453
Additional objections may be raised in writing if they are 7454
received by the tax commissioner before the date shown on the 7455
final determination. 7456

(3) If a petition for reassessment has been properly 7457
filed, the tax commissioner shall proceed under section 5703.60 7458
of the Revised Code. 7459

(4) After an assessment becomes final, if any portion of 7460
the assessment, including penalties and accrued interest, 7461
remains unpaid, the tax commissioner may file a certified copy 7462
of the entry making the assessment final in the office of the 7463
clerk of the court of common pleas of Franklin county or in the 7464
office of the clerk of the court of common pleas of the county 7465
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 7466
~~operator's taxpayer's~~ casino facility or sports gaming facility 7467
is located, or the ~~casino operator's taxpayer's~~ principal place 7468
of business in this state is located. Immediately upon the 7469
filing of the entry, the clerk shall enter a judgment for the 7470
state against the taxpayer assessed in the amount shown on the 7471
entry. The judgment may be filed by the clerk in a loose-leaf 7472
book entitled, "special judgments for the gross casino revenue 7473
tax and sports gaming receipts tax." The judgment has the same 7474
effect as other judgments. Execution shall issue upon the 7475
judgment at the request of the tax commissioner, and all laws 7476
applicable to sales on execution apply to sales made under the 7477
judgment. 7478

(5) If the assessment is not paid in its entirety within 7479
sixty days after the day the assessment was issued, the portion 7480
of the assessment consisting of tax due shall bear interest at 7481
the rate per annum prescribed by section 5703.47 of the Revised 7482

Code from the day the tax commissioner issued the assessment 7483
until the assessment is paid or until it is certified to the 7484
attorney general for collection under section 131.02 of the 7485
Revised Code, whichever comes first. If the unpaid portion of 7486
the assessment is certified to the attorney general for 7487
collection, the entire unpaid portion of the assessment shall 7488
bear interest at the rate per annum prescribed by section 7489
5703.47 of the Revised Code from the date of certification until 7490
the date it is paid in its entirety. Interest shall be paid in 7491
the same manner as the tax levied under section 5753.02 or 7492
5753.021 of the Revised Code, as applicable, and may be 7493
collected by the issuance of an assessment under this section. 7494

(B) If the tax commissioner believes that collection of 7495
the tax levied under section 5753.02 or 5753.021 of the Revised 7496
Code will be jeopardized unless proceedings to collect or secure 7497
collection of the tax are instituted without delay, the 7498
commissioner may issue a jeopardy assessment against the ~~casino-~~ 7499
~~operator who taxpayer~~ that is liable for the tax. Immediately 7500
upon the issuance of a jeopardy assessment, the tax commissioner 7501
shall file an entry with the clerk of the court of common pleas 7502
in the manner prescribed by division (A) (4) of this section, and 7503
the clerk shall proceed as directed in that division. Notice of 7504
the jeopardy assessment shall be served on the ~~casino-operator-~~ 7505
~~taxpayer~~ or the ~~casino-operator's~~ taxpayer's authorized agent 7506
under section 5703.37 of the Revised Code within five days after 7507
the filing of the entry with the clerk. The total amount 7508
assessed is immediately due and payable, unless the ~~casino-~~ 7509
~~operator taxpayer~~ assessed files a petition for reassessment 7510
under division (A) (2) of this section and provides security in a 7511
form satisfactory to the tax commissioner that is in an amount 7512
sufficient to satisfy the unpaid balance of the assessment. If a 7513

petition for reassessment has been filed, and if satisfactory 7514
security has been provided, the tax commissioner shall proceed 7515
under division (A) (3) of this section. Full or partial payment 7516
of the assessment does not prejudice the tax commissioner's 7517
consideration of the petition for reassessment. 7518

(C) The tax commissioner shall immediately forward to the 7519
treasurer of state all amounts the tax commissioner receives 7520
under this section, and the amounts forwarded shall be treated 7521
as if they were revenue arising from the tax levied under 7522
section 5753.02 or 5753.021 of the Revised Code, as applicable. 7523

(D) Except as otherwise provided in this division, no 7524
assessment shall be issued against a ~~casino operator taxpayer~~ 7525
for the tax levied under section 5753.02 or 5753.021 of the 7526
Revised Code more than four years after the due date for filing 7527
the return for the tax period for which the tax was reported, or 7528
more than four years after the return for the tax period was 7529
filed, whichever is later. This division does not bar an 7530
assessment against a ~~casino operator taxpayer~~ who fails to file 7531
a return as required by section 5753.04 of the Revised Code or 7532
who files a fraudulent return, or when the ~~casino operator~~ 7533
~~taxpayer~~ and the tax commissioner waive in writing the time 7534
limitation. 7535

(E) If the tax commissioner possesses information that 7536
indicates that the amount of tax a ~~casino operator taxpayer~~ is 7537
liable to pay under section 5753.02 or 5753.021 of the Revised 7538
Code exceeds the amount the ~~casino operator taxpayer~~ paid, the 7539
tax commissioner may audit a sample of the ~~casino operator's~~ 7540
taxpayer's gross casino revenue or sports gaming receipts, as 7541
applicable, over a representative period of time to ascertain 7542
the amount of tax due, and may issue an assessment based on the 7543

audit. The tax commissioner shall make a good faith effort to 7544
reach agreement with the ~~casino operator~~ taxpayer in selecting a 7545
representative sample. The tax commissioner may apply a sampling 7546
method only if the tax commissioner has prescribed the method by 7547
rule. 7548

(F) If the whereabouts of a ~~casino operator~~ taxpayer who 7549
is liable for the tax levied under section 5753.02 or 5753.021 7550
of the Revised Code are unknown to the tax commissioner, the tax 7551
commissioner shall proceed under section 5703.37 of the Revised 7552
Code. 7553

~~(G) If a casino operator fails to pay the tax levied under~~ 7554
~~section 5753.02 of the Revised Code within a period of one year~~ 7555
~~after the due date for remitting the tax, the Ohio casino~~ 7556
~~control commission may suspend the casino operator's license.~~ 7557

Sec. 5753.08. If a ~~casino operator~~ taxpayer who is liable 7558
for the tax levied under section 5753.02 or 5753.021 of the 7559
Revised Code sells ~~the~~ a casino facility or sports gaming 7560
facility, disposes of ~~the~~ a casino facility or sports gaming 7561
facility in any manner other than in the regular course of 7562
business, or quits the casino gaming or sports gaming business, 7563
any tax owed by that person becomes immediately due and payable, 7564
and the person shall pay the tax due, including any applicable 7565
penalties and interest. The person's successor shall withhold a 7566
sufficient amount of the purchase money to cover the amounts due 7567
and unpaid until the predecessor produces a receipt from the tax 7568
commissioner showing that the amounts due have been paid or a 7569
certificate indicating that no taxes are due. If the successor 7570
fails to withhold purchase money, the successor is personally 7571
liable, up to the purchase money amount, for amounts that were 7572
unpaid during the operation of the business by the predecessor. 7573

Sec. 5753.10. The tax commissioner may prescribe 7574
requirements for the keeping of records and pertinent documents, 7575
for the filing of copies of federal income tax returns and 7576
determinations, and for computations reconciling federal income 7577
tax returns with the return required by section 5753.04 of the 7578
Revised Code. The tax commissioner may require a ~~casino operator~~ 7579
taxpayer, by rule or by notice served on the ~~casino operator~~ 7580
taxpayer, to keep records and other documents that the tax 7581
commissioner considers necessary to show the extent to which the 7582
~~casino operator taxpayer~~ is subject to this chapter. The records 7583
and other documents shall be open to inspection by the tax 7584
commissioner during business hours, and shall be preserved for a 7585
period of four years unless the tax commissioner, in writing, 7586
consents to their destruction within that period, or by order 7587
served on the ~~casino operator taxpayer~~ requires that they be 7588
kept longer. If the records are normally kept electronically by 7589
the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ 7590
shall provide the records to the tax commissioner electronically 7591
at the tax commissioner's request. 7592

Any information required by the tax commissioner under 7593
this section is confidential under section 5703.21 of the 7594
Revised Code. 7595

Section 2. That existing sections 109.32, 109.572, 7596
718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 7597
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 7598
2915.13, 3123.89, 3123.90, 3770.071, 3770.073, 3772.01, 3772.02, 7599
3772.03, 3772.062, 3772.07, 5703.21, 5747.02, 5747.062, 7600
5747.063, 5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 7601
5753.05, 5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 of the 7602
Revised Code are hereby repealed. 7603

Section 3. (A) The Ohio Casino Control Commission shall 7604
begin to accept applications for sports gaming proprietor 7605
licenses under Chapter 3775. of the Revised Code, as enacted by 7606
this act, on January 1, 2022, and shall begin to issue those 7607
licenses on April 1, 2022. 7608

(B) The Attorney General shall begin to accept 7609
applications for licenses to conduct electronic instant bingo 7610
under Chapter 2915. of the Revised Code, as amended by this act, 7611
on January 1, 2022, and shall begin to issue those licenses on 7612
April 1, 2022. 7613

Section 4. (A) Notwithstanding division (F) of section 7614
121.95 of the Revised Code, during the first year after the 7615
effective date of this section, both of the following apply: 7616

(1) The Ohio Casino Control Commission may adopt new 7617
regulatory restrictions pursuant to Chapter 3775. of the Revised 7618
Code, as enacted by this act, without simultaneously removing 7619
two or more other existing regulatory restrictions. 7620

(2) The State Lottery Commission may adopt new regulatory 7621
restrictions pursuant to section 3775.13 of the Revised Code, as 7622
enacted by this act, without simultaneously removing two or more 7623
other existing regulatory restrictions. 7624

(B) As soon as practicable after the date that is one year 7625
after the effective date of this section, the Ohio Casino 7626
Control Commission and the State Lottery Commission shall update 7627
their base inventories of regulatory restrictions created under 7628
section 121.95 of the Revised Code to include each new 7629
regulatory restriction described in division (A) (1) or (2) of 7630
this section, as applicable. 7631

Section 5. (A) There is the Select Committee on iLottery, 7632

which shall study the potential effect of online lottery ticket sales on retail lottery ticket sales in this state. 7633
7634

(B) The Select Committee shall consist of the following nine members: 7635
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(1) Two members of the Senate appointed by the President of the Senate; 7637
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(2) One member of the Senate appointed by the Senate Minority Leader; 7639
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(3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives; 7641
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(4) One member of the House of Representatives appointed by the Minority Leader of the House of Representatives; 7643
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(5) One member of the public appointed by the President of the Senate; 7645
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(6) One member of the public appointed by the Speaker of the House of Representatives; 7647
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(7) One member of the public appointed by the Governor. 7649

(C) The Select Committee shall elect a chairperson from among its members. Vacancies on the Select Committee shall be filled in the manner provided for original appointments. Members of the Select Committee shall serve without compensation. 7650
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(D) Not later than January 1, 2022, the Select Committee shall submit a report of its findings to the General Assembly. After it submits the report, the Select Committee shall cease to exist. 7654
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Section 6. (A) There is the Select Committee on Sports Gaming and Problem Gambling, which shall study all of the 7658
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following: 7660

(1) Whether a portion of the money in the Sports Gaming Revenue Fund created under section 5753.031 of the Revised Code, as enacted by this act, should be allocated to make grants to youth sports programs; 7661
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(2) Whether an appropriate amount of the money in the Sports Gaming Revenue Fund is allocated to the Problem Sports Gaming Fund created under that section; 7665
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(3) Whether sports gaming proprietors and the State Lottery Commission should be required to develop and implement compulsive and problem gambling plans with respect to sports gaming, similar to the plans casino operators develop and implement under division (A) (6) of section 3772.18 of the Revised Code; 7668
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(4) Whether the Attorney General should be required to develop and implement a compulsive and problem gambling program for type II and type III bingo license holders under Chapter 2915. of the Revised Code, as amended by this act, to train and assist license holders in preventing, and educating participants about, problem gambling. 7674
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(B) The Select Committee shall consist of the following nine members: 7680
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(1) Two members of the Senate appointed by the President of the Senate; 7682
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(2) One member of the Senate appointed by the Senate Minority Leader; 7684
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(3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives; 7686
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(4) One member of the House of Representatives appointed 7688
by the Minority Leader of the House of Representatives; 7689

(5) One member of the public appointed by the President of 7690
the Senate; 7691

(6) One member of the public appointed by the Speaker of 7692
the House of Representatives; 7693

(7) One member of the public appointed by the Governor. 7694

(C) The Select Committee shall elect a chairperson from 7695
among its members. Vacancies on the Select Committee shall be 7696
filled in the manner provided for original appointments. Members 7697
of the Select Committee shall serve without compensation. 7698

(D) Not later than January 1, 2022, the Select Committee 7699
shall submit a report of its findings to the General Assembly. 7700
After it submits the report, the Select Committee shall cease to 7701
exist. 7702

Section 7. Sections 109.572, 2915.081, 2915.082, 3770.073, 7703
3772.01, and 3772.07 of the Revised Code as presented in this 7704
act take effect on the later of October 9, 2021, or the 7705
effective date of this section. (October 9, 2021, is the 7706
effective date of earlier amendments to those sections by H.B. 7707
263 of the 133rd General Assembly.) 7708

Section 8. The General Assembly, applying the principle 7709
stated in division (B) of section 1.52 of the Revised Code that 7710
amendments are to be harmonized if reasonably capable of 7711
simultaneous operation, finds that the following sections, 7712
presented in this act as composites of the sections as amended 7713
by the acts indicated, are the resulting versions of the 7714
sections in effect prior to the effective date of the sections 7715
as presented in this act: 7716

Section 109.572 of the Revised Code as amended by both	7717
H.B. 263 and S.B. 260 of the 133rd General Assembly.	7718
Section 3772.03 of the Revised Code as amended by both	7719
H.B. 49 and H.B. 132 of the 132nd General Assembly.	7720
Section 5751.01 of the Revised Code as amended by H.B.	7721
150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General	7722
Assembly.	7723