

As Introduced

**135th General Assembly
Regular Session
2023-2024**

S. B. No. 312

Senator Antani

A BILL

To amend sections 3123.90, 3772.01, 3772.02, 1
3772.03, 3772.031, 3772.033, 3772.034, 3772.04, 2
3772.051, 3772.06, 3772.07, 3772.08, 3772.091, 3
3772.10, 3772.112, 3772.12, 3772.13, 3772.131, 4
3772.16, 3772.18, 3772.20, 3772.22, 3772.23, 5
3772.26, 3772.31, 3772.34, 3772.35, 3772.37, 6
3772.99, 3775.01, 3775.02, 3775.03, 3775.041, 7
3775.09, 3775.11, 5747.063, 5751.01, 5753.01, 8
5753.03, 5753.04, 5753.05, 5753.07, 5753.08, and 9
5753.12 and to enact sections 3772.40, 3772.41, 10
3772.42, 3772.43, 3772.44, 3772.45, 3775.081, 11
and 5753.022 of the Revised Code to legalize and 12
regulate internet casino gaming in this state, 13
to modify the law governing online sports 14
gaming, and to levy a tax on businesses that 15
provide internet casino gaming. 16

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

Section 1. That sections 3123.90, 3772.01, 3772.02, 17
3772.03, 3772.031, 3772.033, 3772.034, 3772.04, 3772.051, 18
3772.06, 3772.07, 3772.08, 3772.091, 3772.10, 3772.112, 3772.12, 19
3772.13, 3772.131, 3772.16, 3772.18, 3772.20, 3772.22, 3772.23, 20

3772.26, 3772.31, 3772.34, 3772.35, 3772.37, 3772.99, 3775.01, 21
3775.02, 3775.03, 3775.041, 3775.09, 3775.11, 5747.063, 5751.01, 22
5753.01, 5753.03, 5753.04, 5753.05, 5753.07, 5753.08, and 23
5753.12 be amended and sections 3772.40, 3772.41, 3772.42, 24
3772.43, 3772.44, 3772.45, 3775.081, and 5753.022 of the Revised 25
Code be enacted to read as follows: 26

Sec. 3123.90. (A) As used in this section: 27

(1) "Casino facility," "casino operator," "permit holder," 28
and "management company" have the meanings defined in section 29
3772.01 of the Revised Code. 30

(2) "Sports gaming proprietor" has the meaning defined in 31
section 3775.01 of the Revised Code. 32

(B) The department of job and family services shall 33
develop and implement a real time data match program with each 34
casino facility's casino operator or management company, with 35
each permit holder, and with each sports gaming proprietor to 36
identify obligors who are subject to a final and enforceable 37
determination of default made under sections 3123.01 to 3123.07 38
of the Revised Code. 39

(C) Upon the data match program's implementation, if a 40
person receives a payout of winnings ~~at a casino facility or~~ 41
from casino or sports gaming in an amount for which reporting to 42
the internal revenue service of the amount is required by 43
section 6041 of the Internal Revenue Code, as amended, the 44
casino operator, management company, permit holder, or sports 45
gaming proprietor shall refer to the data match program to 46
determine if the person entitled to the winnings is in default 47
under a support order. If the data match program indicates that 48
the person is in default, the casino operator, management 49

company, permit holder, or sports gaming proprietor shall 50
withhold from the person's winnings an amount sufficient to 51
satisfy any past due support owed by the obligor identified in 52
the data match up to the amount of the winnings. 53

(D) Not later than fourteen days after withholding the 54
amount, the casino operator, management company, permit holder, 55
or sports gaming proprietor shall electronically transmit any 56
amount withheld to the department as payment on the support 57
obligation. 58

(E) The department, in consultation with the Ohio casino 59
control commission, may adopt rules under Chapter 119. of the 60
Revised Code as are necessary for implementation of this 61
section. 62

Sec. 3772.01. As used in this chapter: 63

(A) "Applicant" means any person who applies to the 64
commission for a license or permit under this chapter. 65

(B) "Casino control commission fund" means the casino 66
control commission fund described in Section 6(C)(3)(d) of 67
Article XV, Ohio Constitution, the money in which shall be used 68
to fund the commission and its related affairs. 69

(C) "Casino facility" means a casino facility as defined 70
in Section 6(C)(9) of Article XV, Ohio Constitution. 71

(D) "Casino game" means any slot machine or table game as 72
defined in this chapter. 73

(E) "Casino gaming" means any type of slot machine or 74
table game wagering, using money, casino credit, or any 75
representative of value, authorized in any of the states of 76
Indiana, Michigan, Pennsylvania, and West Virginia as of January 77

1, 2009, and includes slot machine and table game wagering 78
subsequently authorized by, but shall not be limited by, 79
subsequent restrictions placed on such wagering in such states. 80
"Casino gaming" includes internet casino gaming and does not 81
include bingo, as authorized in Section 6 of Article XV, Ohio 82
Constitution and conducted as of January 1, 2009; horse racing 83
where the pari-mutuel system of wagering is conducted, as 84
authorized under the laws of this state as of January 1, 2009; 85
or sports gaming. 86

(F) "Casino gaming employee" means any employee of a 87
casino operator ~~or~~, management company, or permit holder, but 88
not a key employee, and as further defined in section 3772.131 89
of the Revised Code. 90

(G) "Casino operator" means any person, trust, 91
corporation, partnership, limited partnership, association, 92
limited liability company, or other business enterprise that 93
directly or indirectly holds an ownership or leasehold interest 94
in a casino facility. "Casino operator" does not include an 95
agency of the state, any political subdivision of the state, any 96
person, trust, corporation, partnership, limited partnership, 97
association, limited liability company, or other business 98
enterprise that may have an interest in a casino facility, but 99
who is legally or contractually restricted from conducting 100
casino gaming. 101

(H) "Central system" means a computer system that provides 102
the following functions related to casino gaming equipment used 103
in connection with casino gaming authorized under this chapter: 104
security, auditing, data and information retrieval, and other 105
purposes deemed necessary and authorized by the commission. 106

(I) "Cheat" means to alter the result of a casino game, 107

the element of chance, the operation of a machine used in a 108
casino game, or the method of selection of criteria that 109
determines (a) the result of the casino game, (b) the amount or 110
frequency of payment in a casino game, (c) the value of a 111
wagering instrument, or (d) the value of a wagering credit. 112
"Cheat" does not include an individual who, without the 113
assistance of another individual or without the use of a 114
physical aid or device of any kind, uses the individual's own 115
ability to keep track of the value of cards played and uses 116
predictions formed as a result of the tracking information in 117
the individual's playing and betting strategy. 118

(J) "Commission" means the Ohio casino control commission. 119

(K) "Gaming agent" means a peace officer employed by the 120
commission that is vested with duties to enforce this chapter 121
and conduct other investigations into the conduct of the casino 122
gaming and the maintenance of the equipment that the commission 123
considers necessary and proper and is in compliance with section 124
109.77 of the Revised Code. 125

(L) "Gaming-related vendor" means any individual, 126
partnership, corporation, association, trust, or any other group 127
of individuals, however organized, who supplies gaming-related 128
equipment, goods, or services to a casino operator ~~or,~~ 129
management company, or permit holder, that are directly related 130
to or affect casino gaming authorized under this chapter, 131
including, but not limited to, the manufacture, sale, 132
distribution, or repair of slot machines and table game 133
equipment. 134

(M) "Holding company" means any corporation, firm, 135
partnership, limited partnership, limited liability company, 136
trust, or other form of business organization not a natural 137

person which directly or indirectly does any of the following 138
with respect to a person that is a casino operator, management 139
company, gaming-related vendor, or permit holder, or an 140
applicant for such a license or permit: 141

(1) Has the power or right to control ~~a casino operator,~~ 142
~~management company, or gaming related vendor license applicant~~ 143
~~or licensee~~ the person; 144

(2) Holds an ownership interest of five per cent or more, 145
as determined by the commission, in ~~a casino operator,~~ 146
~~management company, or gaming related vendor license applicant~~ 147
~~or licensee~~ the person; 148

(3) Holds voting rights with the power to vote five per 149
cent or more of the outstanding voting rights of ~~a casino~~ 150
~~operator, management company, or gaming related vendor applicant~~ 151
~~or licensee~~ the person. 152

(N) "Initial investment" includes costs related to 153
demolition, engineering, architecture, design, site preparation, 154
construction, infrastructure improvements, land acquisition, 155
fixtures and equipment, insurance related to construction, and 156
leasehold improvements. 157

(O) "Internet casino gaming" means casino gaming that is 158
conducted over the internet in a manner that allows a patron to 159
place a wager through a web site or mobile application, without 160
being physically present at a casino facility. 161

(P) "Internet casino gaming operation" means a permit 162
holder's internet casino gaming business, including the 163
premises, facilities, and equipment the permit holder uses to 164
conduct internet casino gaming and any key employees and casino 165
gaming employees who are directly engaged in the conduct of 166

internet casino gaming. 167

(Q) "Internet casino gaming permit" means a permit issued 168
to a licensed casino operator under section 3772.40 of the 169
Revised Code to operate internet casino gaming. 170

(R) "Internet casino gaming associate permit" means a 171
permit issued under section 3772.41 of the Revised Code that 172
allows a person to operate internet casino gaming on behalf of a 173
licensed casino operator. 174

(S) "Institutional investor" means any of the following 175
entities owning five per cent or more, but less than twenty-five 176
per cent, of an ownership interest in a casino facility, casino 177
operator, management company, permit holder, or holding company: 178
a corporation, bank, insurance company, pension fund or pension 179
fund trust, retirement fund, including funds administered by a 180
public agency, employees' profit-sharing fund or employees' 181
profit-sharing trust, any association engaged, as a substantial 182
part of its business or operations, in purchasing or holding 183
securities, including a hedge fund, mutual fund, or private 184
equity fund, or any trust in respect of which a bank is trustee 185
or cotrustee, investment company registered under the 186
"Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., 187
collective investment trust organized by banks under Part Nine 188
of the Rules of the Comptroller of the Currency, closed-end 189
investment trust, chartered or licensed life insurance company 190
or property and casualty insurance company, investment advisor 191
registered under the "Investment Advisors Act of 1940," 15 192
U.S.C. 80 b-1 et seq., and such other persons as the commission 193
may reasonably determine to qualify as an institutional investor 194
for reasons consistent with this chapter, and that does not 195
exercise control over the affairs of a licensee the person and 196

its ownership interest in ~~a licensee~~ the person is for 197
investment purposes only, as set forth in division (F) of 198
section 3772.10 of the Revised Code. 199

~~(P)~~ (T) "Key employee" means any executive, employee, 200
agent, or other individual who has the power to exercise 201
significant influence over decisions concerning any part of the 202
operation of a person that has applied for or holds a casino 203
operator, management company, or gaming-related vendor license, 204
over decisions concerning an internet casino gaming operation, 205
or over decisions concerning the operation of a holding company 206
~~of a person that has applied for or holds a casino operator,~~ 207
~~management company, or gaming-related vendor license~~ any of 208
those persons, including: 209

(1) An officer, director, trustee, partner, or an 210
equivalent fiduciary; 211

(2) An individual who holds a direct or indirect ownership 212
interest of five per cent or more; 213

(3) An individual who performs the function of a principal 214
executive officer, principal operating officer, principal 215
accounting officer, or an equivalent officer; 216

(4) Any other individual the commission determines to have 217
the power to exercise significant influence over decisions 218
concerning any part of the operation. 219

~~(Q)~~ (U) "Licensed casino operator" means a casino operator 220
that has been issued a license by the commission and that has 221
been certified annually by the commission to have paid all 222
applicable fees, taxes, and debts to the state. 223

~~(R)~~ (V) "Majority ownership interest" in a license or 224
permit or in a casino facility, as the case may be, means 225

ownership of more than fifty per cent of such license, permit, 226
or casino facility, as the case may be. For purposes of the 227
foregoing, whether a majority ownership interest is held in a 228
license or permit or in a casino facility, as the case may be, 229
shall be determined under the rules for constructive ownership 230
of stock provided in Treas. Reg. 1.409A-3(i)(5)(iii) as in 231
effect on January 1, 2009. 232

~~(S)~~ (W) "Management company" means an organization 233
retained by a casino operator to manage a casino facility and 234
provide services such as accounting, general administration, 235
maintenance, recruitment, and other operational services. 236

~~(T)~~ (X) "Ohio law enforcement training fund" means the 237
state law enforcement training fund described in Section 6(C)(3) 238
(f) of Article XV, Ohio Constitution, the money in which shall 239
be used to enhance public safety by providing training 240
opportunities to the law enforcement community. 241

~~(U)~~ (Y) "Permit holder" means the holder of a current and 242
valid internet casino gaming permit or internet casino gaming 243
associate permit. In the case of a permit holder that is also a 244
licensed casino operator, "permit holder" refers to the licensed 245
casino operator only in the context of the licensed casino 246
operator's internet casino gaming operation. 247

(Z) "Person" includes, but is not limited to, an 248
individual or a combination of individuals; a sole 249
proprietorship, a firm, a company, a joint venture, a 250
partnership of any type, a joint-stock company, a corporation of 251
any type, a corporate subsidiary of any type, a limited 252
liability company, a business trust, or any other business 253
entity or organization; an assignee; a receiver; a trustee in 254
bankruptcy; an unincorporated association, club, society, or 255

other unincorporated entity or organization; entities that are 256
disregarded for federal income tax purposes; and any other 257
nongovernmental, artificial, legal entity that is capable of 258
engaging in business. 259

~~(V)~~ (AA) "Problem casino gambling and addictions fund" 260
means the state problem gambling and addictions fund described 261
in Section 6(C)(3)(g) of Article XV, Ohio Constitution, the 262
money in which shall be used for treatment of problem gambling 263
and substance abuse, and for related research. 264

~~(W)~~ (BB) "Promotional gaming credit" means a slot machine 265
or table game credit, discount, or other similar item issued to 266
a patron to enable the placement of, or increase in, a wager at 267
a slot machine or table game. 268

~~(X)~~ (CC) "Slot machine" means any mechanical, electrical, 269
or other device or machine or an electronic representation of 270
such a device or machine which, upon insertion of a coin, token, 271
ticket, or similar object, or upon payment of any consideration, 272
is available to play or operate, the play or operation of which, 273
whether by reason of the skill of the operator or application of 274
the element of chance, or both, makes individual prize 275
determinations for individual participants in cash, premiums, 276
merchandise, tokens, or any thing of value, whether the payoff 277
is made automatically from the machine or in any other manner, 278
but does not include any device that is a skill-based amusement 279
machine, or an electronic instant bingo system, as defined in 280
section 2915.01 of the Revised Code. 281

~~(Y)~~ (DD) "Table game" means any game played with cards, 282
dice, or any mechanical, electromechanical, or electronic device 283
or machine, or an electronic representation of such a game, for 284
money, casino credit, or any representative of value. "Table 285

game" does not include slot machines. 286

~~(Z)~~ (EE) "Upfront license" means the first plenary license 287
issued to a casino operator. 288

~~(AA)~~ (FF) "Voluntary exclusion program" means a program 289
provided by the commission that allows persons to voluntarily 290
exclude themselves from the gaming areas of facilities under the 291
jurisdiction of the commission and from internet casino gaming 292
by placing their name on a voluntary exclusion list and 293
following the procedures set forth by the commission. 294

~~(BB)~~ (GG) "Sports gaming," "sports gaming proprietor," 295
"sports gaming facility," "sporting event," "mobile management 296
services provider," ~~and "management services provider"~~ 297
provider," and "internet gaming marketing affiliate" have the 298
same meanings as in section 3775.01 of the Revised Code. A 299
person is considered to be involved in a sporting event if 300
division (F) (3) of section 3775.13 of the Revised Code applies 301
to the person with respect to that sporting event. 302

Sec. 3772.02. (A) There is hereby created the Ohio casino 303
control commission described in Section 6(C) (4) of Article XV, 304
Ohio Constitution. 305

(B) The commission shall consist of seven members 306
appointed within one month of September 10, 2010, by the 307
governor with the advice and consent of the senate. The governor 308
shall forward all appointments to the senate within twenty-four 309
hours. 310

(1) Each commission member is eligible for reappointment 311
at the discretion of the governor. No commission member shall be 312
appointed for more than three terms in total. 313

(2) Each commission member shall be a resident of Ohio. 314

(3) At least one commission member shall be experienced in law enforcement and criminal investigation. 315
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(4) At least one commission member shall be a certified public accountant experienced in accounting and auditing. 317
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(5) At least one commission member shall be an attorney admitted to the practice of law in Ohio. 319
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(6) At least one commission member shall be a resident of a county where one of the casino facilities is located. 321
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(7) Not more than four commission members shall be of the same political party. 323
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(8) No commission member shall have any affiliation with an Ohio casino operator or facility, with a permit holder, or with a sports gaming proprietor, mobile management services provider, or management services provider licensed under Chapter 3775. of the Revised Code. 325
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(C) Commission members shall serve four-year terms, except that when the governor makes initial appointments to the commission under this chapter, the governor shall appoint three members to serve four-year terms with not more than two such members from the same political party, two members to serve three-year terms with such members not being from the same political party, and two members to serve two-year terms with such members not being from the same political party. 330
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(D) Each commission member shall hold office from the date of appointment until the end of the term for which the member was appointed. Any member appointed to fill a vacancy occurring before the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of the unexpired term. Any member shall continue in office after 338
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the expiration date of the member's term until the member's 344
successor takes office, or until a period of sixty days has 345
elapsed, whichever occurs first. A vacancy in the commission 346
membership shall be filled in the same manner as the original 347
appointment. 348

(E) The governor shall select one member to serve as 349
chairperson and the commission members shall select one member 350
from a different party than the chairperson to serve as vice- 351
chairperson. The governor may remove and replace the chairperson 352
at any time. No such member shall serve as chairperson for more 353
than six successive years. The vice-chairperson shall assume the 354
duties of the chairperson in the absence of the chairperson. The 355
chairperson and vice-chairperson shall perform but shall not be 356
limited to additional duties as are prescribed by commission 357
rule. 358

(F) A commission member is not required to devote the 359
member's full time to membership on the commission. Beginning on 360
September 29, 2015, each member of the commission shall receive 361
compensation of fifty thousand dollars per year. Beginning July 362
1, 2016, each member of the commission shall receive 363
compensation of forty thousand dollars per year. Beginning July 364
1, 2017, each member of the commission shall receive 365
compensation of thirty thousand dollars per year. Each member 366
shall receive the member's actual and necessary expenses 367
incurred in the discharge of the member's official duties. 368

(G) The governor shall not appoint an individual to the 369
commission, and an individual shall not serve on the commission, 370
if the individual is ineligible to be appointed or retained 371
under section 3772.07 of the Revised Code. A member who comes 372
under indictment or bill of information of an offense that, if 373

the member were convicted of the offense, would make the member 374
ineligible to be appointed or retained under that section shall 375
resign from the commission immediately upon indictment. 376

(H) At least five commission members shall be present for 377
the commission to meet. The concurrence of four members is 378
necessary for the commission to take any action. All members 379
shall vote on the adoption of rules, and the approval of, and 380
the suspension or revocation of, the licenses of casino 381
operators or management companies, unless a member has a written 382
leave of absence filed with and approved by the chairperson. 383

(I) A commission member may be removed or suspended from 384
office in accordance with section 3.04 of the Revised Code. 385

(J) Each commission member, before entering upon the 386
discharge of the member's official duties, shall make an oath to 387
uphold the Ohio Constitution and laws of the state of Ohio and 388
shall give a bond, payable by the commission, to the treasurer 389
of state, in the sum of ten thousand dollars with sufficient 390
sureties to be approved by the treasurer of state, which bond 391
shall be filed with the secretary of state. 392

(K) The commission shall hold one regular meeting each 393
month and shall convene other meetings at the request of the 394
chairperson or a majority of the members. A member who fails to 395
attend at least three-fifths of the regular and special meetings 396
of the commission during any two-year period forfeits membership 397
on the commission. All meetings of the commission shall be open 398
meetings under section 121.22 of the Revised Code except as 399
otherwise allowed by law. 400

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 401
of the Revised Code, the commission is exempt from the 402

requirements of sections 101.82 to 101.87 of the Revised Code. 403

Sec. 3772.03. (A) To ensure the integrity of casino 404
gaming, the commission shall have authority to complete the 405
functions of licensing, regulating, investigating, and 406
penalizing casino operators, management companies, permit 407
holders, holding companies, key employees, casino gaming 408
employees, and gaming-related vendors. The commission also shall 409
have jurisdiction over all persons participating in casino 410
gaming authorized by Section 6(C) of Article XV, Ohio 411
Constitution, and this chapter. 412

(B) All rules adopted by the commission under this chapter 413
shall be adopted under procedures established in Chapter 119. of 414
the Revised Code. The commission may contract for the services 415
of experts and consultants to assist the commission in carrying 416
out its duties under this section. 417

(C) The commission shall adopt rules as are necessary for 418
completing the functions stated in division (A) of this section 419
and for addressing the subjects enumerated in division (D) of 420
this section. 421

(D) The commission shall adopt, and as advisable and 422
necessary shall amend or repeal, rules that include all of the 423
following: 424

(1) The prevention of practices detrimental to the public 425
interest; 426

(2) Prescribing the method of applying, and the form of 427
application, that an applicant for a license or permit under 428
this chapter must follow as otherwise described in this chapter; 429

(3) Prescribing the information to be furnished by an 430
applicant ~~or,~~ licensee, or permit holder as described in 431

section 3772.11 of the Revised Code;	432
(4) Describing the certification standards and duties of an independent testing laboratory certified under section 3772.31 of the Revised Code and the relationship between the commission, the laboratory, the gaming-related vendor, and the casino operator <u>or permit holder</u> ;	433 434 435 436 437
(5) The minimum amount of insurance that must be maintained by a casino operator, management company, <u>permit holder, holding company, or gaming-related vendor</u> ;	438 439 440
(6) The approval process for a significant change in ownership or transfer of control of a licensee <u>or permit holder</u> as provided in section 3772.091 of the Revised Code;	441 442 443
(7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors;	444 445
(8) Identifying the casino gaming that is permitted, identifying the gaming supplies, devices, and equipment, that are permitted, defining the area <u>of a casino facility</u> in which the permitted casino gaming may be conducted, and specifying the method of operation according to which the permitted casino gaming is to be conducted as provided in section 3772.20 of the Revised Code, and requiring gaming devices and equipment to meet the standards of this state;	446 447 448 449 450 451 452 453
(9) Tournament play in any casino facility <u>or in internet casino gaming</u> ;	454 455
(10) Establishing and implementing a voluntary exclusion program that provides all of the following:	456 457
(a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering	458 459

a casino facility and from participating in internet casino gaming. 460
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(b) The name of a person participating in the program 462
shall be included on a list of persons excluded from all casino 463
facilities and from participating in internet casino gaming. 464

(c) Except as provided by commission rule, no person who 465
participates in the program shall petition the commission for 466
admittance into a casino facility or for participation in 467
internet casino gaming. 468

(d) The list of persons participating in the program and 469
the personal information of those persons shall be confidential 470
and shall only be disseminated by the commission to the state 471
lottery commission, casino operators, permit holders, sports 472
gaming proprietors, and their agents and employees for purposes 473
of enforcement and to other entities, upon request of the 474
participant and agreement by the commission. 475

(e) A casino operator or permit holder shall make all 476
reasonable attempts as determined by the commission to cease all 477
direct marketing efforts to a person participating in the 478
program. 479

(f) A casino operator or permit holder shall not cash the 480
check of a person participating in the program or extend credit 481
to the person in any manner. However, the program shall not 482
exclude a casino operator or permit holder from seeking the 483
payment of a debt accrued by a person before participating in 484
the program. 485

(g) Any and all locations at which a person may register 486
as a participant in the program shall be published. 487

(11) Requiring the commission to adopt standards regarding 488

the marketing materials of a licensed casino operator, permit holder, or internet gaming marketing affiliate, including allowing the commission to prohibit marketing materials that are contrary to the adopted standards;

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

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

(14) The chips, tokens, tickets, electronic cards, or similar objects that may be purchased by means of an agreement under which credit is extended to a wagerer by a casino operator, other than for purposes of internet casino gaming;

(15) Establishing standards for provisional key employee licenses for a person who is required to be licensed as a key employee and is in exigent circumstances and standards for provisional licenses for casino gaming employees who submit complete applications and are compliant under an instant background check. A provisional license shall be valid not longer than three months. A provisional license may be renewed one time, at the commission's discretion, for an additional three months. In establishing standards with regard to instant background checks the commission shall take notice of criminal records checks as they are conducted under section 311.41 of the Revised Code using electronic fingerprint reading devices.

(16) Establishing approval procedures for third-party engineering or accounting firms, as described in section 3772.09 of the Revised Code;	518 519 520
(17) Prescribing the manner in which winnings, compensation from casino gaming, and gross revenue must be computed and reported by a licensee <u>or permit holder</u> as described in Chapter 5753. of the Revised Code;	521 522 523 524
(18) Prescribing conditions under which a licensee's license <u>or a permit holder's permit</u> may be suspended or revoked as described in section 3772.04 of the Revised Code;	525 526 527
(19) Prescribing the manner and procedure of all hearings to be conducted by the commission or by any hearing examiner;	528 529
(20) Prescribing technical standards and requirements that are to be met by security <u>for all of the following:</u>	530 531
<u>(a) Security and surveillance equipment that is used at and standards and requirements to be met by personnel casino facilities and internet casino gaming operations;</u>	532 533 534
<u>(b) Personnel who are employed at casino facilities, and standards and requirements for the provision of security and internet casino gaming operations;</u>	535 536 537
<u>(c) Security at, and surveillance of, casino facilities, and internet casino gaming operations.</u>	538 539
(21) Prescribing requirements for a casino operator <u>or permit holder</u> to provide unarmed security services at a casino facility <u>or internet casino gaming operation</u> by licensed casino employees, and the training that shall be completed by these employees;	540 541 542 543 544
(22) Prescribing standards according to which casino	545

operators <u>and permit holders</u> shall keep accounts and standards	546
according to which casino accounts shall be audited, and	547
establish means of assisting the tax commissioner in levying and	548
collecting the gross casino revenue tax levied under section	549
5753.02 of the Revised Code <u>and the internet casino gaming</u>	550
<u>receipts tax levied under section 5753.022 of the Revised Code;</u>	551
(23) Defining penalties for violation of commission rules	552
and a process for imposing such penalties;	553
(24) Establishing standards for decertifying contractors	554
that violate statutes or rules of this state or the federal	555
government;	556
(25) Establishing standards for the repair of casino	557
gaming equipment;	558
(26) Establishing procedures to ensure that casino	559
operators, management companies, <u>permit holders</u> , and holding	560
companies are compliant with the compulsive and problem gambling	561
plan submitted under section 3772.18 of the Revised Code;	562
(27) Prescribing, for institutional investors in or	563
holding companies of a casino operator, management company,	564
<u>permit holder</u> , holding company, or gaming-related vendor that	565
fall below the threshold needed to be considered an	566
institutional investor or a holding company, standards regarding	567
what any employees, members, or owners of those investors or	568
holding companies may do and shall not do in relation to casino	569
facilities and casino gaming in this state, which standards	570
shall rationally relate to the need to proscribe conduct that is	571
inconsistent with passive institutional investment status;	572
(28) <u>Regulating the conduct of internet casino gaming</u>	573
<u>under this chapter;</u>	574

(29) Establishing a procedure to determine when funds in 575
an electronic wagering account used for internet casino gaming 576
that has been inactive for a given period of time are considered 577
unclaimed winnings. The rules shall require the permit holder to 578
attempt to contact the account holder by mail, telephone, and 579
electronic means. A permit holder shall transmit half of all 580
unclaimed winnings from internet casino gaming to the commission 581
for deposit in the casino control commission fund and may retain 582
the remaining amount. 583

(30) Providing for any other thing necessary and proper 584
for successful and efficient regulation of casino gaming under 585
this chapter. 586

(E) The commission shall employ and assign gaming agents 587
as necessary to assist the commission in carrying out the duties 588
of this chapter and Chapters 2915. and 3775. of the Revised 589
Code. In order to maintain employment as a gaming agent, the 590
gaming agent shall successfully complete all continuing training 591
programs required by the commission and shall not have been 592
convicted of or pleaded guilty or no contest to an offense that 593
makes the gaming agent ineligible for appointment or retention 594
under section 3772.07 of the Revised Code. 595

(F) The commission, as a law enforcement agency, and its 596
gaming agents, as law enforcement officers as defined in section 597
2901.01 of the Revised Code, shall have authority with regard to 598
the detection and investigation of, the seizure of evidence 599
allegedly relating to, and the apprehension and arrest of 600
persons allegedly committing violations of this chapter or 601
gambling offenses as defined in section 2915.01 of the Revised 602
Code or violations of any other law of this state that may 603
affect the integrity of casino gaming, the operation of skill- 604

based amusement machines, or the operation of sports gaming, and 605
shall have access to casino facilities, internet casino gaming 606
operations, skill-based amusement machine facilities, and sports 607
gaming facilities to carry out the requirements of this chapter 608
and Chapter 3775. of the Revised Code. 609

(G) The commission may eject or exclude, or authorize the 610
ejection or exclusion of, a person from a casino facility or 611
from internet casino gaming, and a gaming agent may eject a 612
person from a casino facility or from internet casino gaming, 613
for any of the following reasons: 614

(1) The person's name is on the list of persons 615
voluntarily excluding themselves from all ~~casinos~~ casino gaming 616
in a program established according to rules adopted by the 617
commission; 618

(2) The person violates or conspires to violate this 619
chapter or a rule adopted thereunder; or 620

(3) The commission determines that the person's conduct or 621
reputation is such that the person's presence within a casino 622
facility or participation in internet casino gaming may call 623
into question the honesty and integrity of the casino gaming 624
operations or interfere with the orderly conduct of the casino 625
gaming operations. 626

(H) A person, other than a person participating in a 627
voluntary exclusion program, may petition the commission for a 628
public hearing on the person's ejection or exclusion under this 629
chapter. 630

(I) A casino operator ~~or,~~ management company, or permit 631
holder shall have the same authority to eject or exclude a 632
person from ~~the management company's~~ participating in casino 633

~~facilities gaming with the casino operator, management company,~~ 634
~~or permit holder~~ as authorized in division (G) of this section.— 635
~~The licensee~~ and shall immediately notify the commission of an 636
ejection or exclusion. 637

(J) The commission shall submit a written annual report 638
with the governor, president and minority leader of the senate, 639
and the speaker and minority leader of the house of 640
representatives before the first day of September each year. The 641
annual report shall cover the previous fiscal year and shall 642
include all of the following: 643

(1) A statement describing the receipts and disbursements 644
of the commission; 645

(2) Relevant financial data regarding casino gaming, 646
including gross revenues and disbursements made under this 647
chapter; 648

(3) Actions taken by the commission; 649

(4) An update on casino operators', management companies', 650
permit holders', and holding companies' compulsive and problem 651
gambling plans and the voluntary exclusion program and list; 652

(5) Information regarding prosecutions for conduct 653
described in division (H) of section 3772.99 of the Revised 654
Code, including, but not limited to, the total number of 655
prosecutions commenced and the name of each person prosecuted; 656

(6) Any additional information that the commission 657
considers useful or that the governor, president or minority 658
leader of the senate, or speaker or minority leader of the house 659
of representatives requests. 660

(K) To ensure the integrity of skill-based amusement 661

machine operations, the commission shall have jurisdiction over 662
all persons conducting or participating in the conduct of skill- 663
based amusement machine operations authorized by this chapter 664
and Chapter 2915. of the Revised Code, including the authority 665
to complete the functions of licensing, regulating, 666
investigating, and penalizing those persons in a manner that is 667
consistent with the commission's authority to do the same with 668
respect to casino gaming. To carry out this division, the 669
commission may adopt rules under Chapter 119. of the Revised 670
Code, including rules establishing fees and penalties related to 671
the operation of skill-based amusement machines. 672

(L) To ensure the integrity of fantasy contests, the 673
commission shall have jurisdiction over all persons conducting 674
or participating in the conduct of a fantasy contest authorized 675
by Chapter 3774. of the Revised Code, including the authority to 676
license, regulate, investigate, and penalize those persons in a 677
manner that is consistent with the commission's authority to do 678
the same with respect to skill-based amusement machines. To 679
carry out this division, the commission may adopt rules under 680
Chapter 119. of the Revised Code, including rules establishing 681
fees and penalties related to the operation of fantasy contests. 682

(M) All fees imposed pursuant to the rules adopted under 683
divisions (K) and (L) of this section shall be deposited into 684
the casino control commission fund. 685

Sec. 3772.031. (A)(1) The general assembly finds that the 686
exclusion or ejection of certain persons from casino ~~facilities~~ 687
gaming and from sports gaming is necessary to effectuate the 688
intents and purposes of this chapter and Chapter 3775. of the 689
Revised Code and to maintain strict and effective regulation of 690
casino gaming and sports gaming. The general assembly 691

specifically finds that the exclusion from sports gaming of 692
persons who threaten violence or harm against persons who are 693
involved in sporting events, where the threat is related to 694
sports gaming, is necessary to effectuate the intent of Chapter 695
3775. of the Revised Code and to protect the interests of this 696
state. 697

(2) The commission, by rule, shall provide for a list of 698
persons who are to be excluded or ejected from a casino facility 699
and from participating in the play or operation of casino gaming 700
in this state and a list of persons who are to be excluded or 701
ejected from a sports gaming facility and from participating in 702
the play or operation of sports gaming in this state. Persons 703
included on an exclusion list shall be identified by name and 704
physical description. The commission shall publish the exclusion 705
lists on its web site, and shall transmit a copy of the 706
exclusion lists periodically to casino operators, permit 707
holders, and sports gaming proprietors, as applicable, as they 708
are initially issued and thereafter as they are revised from 709
time to time. 710

(3) A casino operator or permit holder shall take steps 711
necessary to ensure that all its key employees and casino gaming 712
employees are aware of and understand the casino exclusion list 713
and its function, and that all its key employees and casino 714
gaming employees are kept aware of the content of the casino 715
exclusion list as it is issued and thereafter revised from time 716
to time. 717

(4) A sports gaming proprietor shall take steps necessary 718
to ensure that its appropriate agents and employees are aware of 719
and understand the sports gaming exclusion list and its 720
function, and that all its appropriate agents and employees are 721

kept aware of the content of the sports gaming exclusion list as 722
it is issued and thereafter revised from time to time. 723

(B) The casino exclusion list may include any person whose 724
presence in a casino facility or whose participation in the play 725
or operation of casino gaming is determined by the commission to 726
pose a threat to the interests of the state, to achieving the 727
intents and purposes of this chapter, or to the strict and 728
effective regulation of casino gaming. The sports gaming 729
exclusion list may include any person who, before, during, or 730
after a sporting event, threatens violence or harm against any 731
person who is involved in the sporting event, where the threat 732
is related to sports gaming, or whose presence in a sports 733
gaming facility or whose participation in the play or operation 734
of sports gaming in this state is determined by the commission 735
to pose a threat to the interests of the state, to achieving the 736
intents and purposes of Chapter 3775. of the Revised Code, or to 737
the strict and effective regulation of sports gaming. In 738
determining whether to include a person on an exclusion list, 739
the commission may consider: 740

(1) Any prior conviction of a crime that is a felony under 741
the laws of this state, another state, or the United States, a 742
crime involving moral turpitude, or a violation of the gaming 743
laws of this state, another state, or the United States; and 744

(2) A violation, or a conspiracy to violate, any provision 745
of this chapter or Chapter 3775. of the Revised Code, as 746
applicable, that consists of: 747

(a) A failure to disclose an interest in a ~~gaming facility~~ 748
casino gaming-related or ~~a~~ sports gaming-related person or 749
entity for which the person must obtain a license or permit; 750

- (b) Purposeful evasion of taxes or fees; 751
- (c) A notorious or unsavory reputation that would 752
adversely affect public confidence and trust that casino gaming 753
or sports gaming is free from criminal or corruptive elements; 754
or 755
- (d) A violation of an order of the commission or of any 756
other governmental agency that warrants exclusion or ejection of 757
the person from a casino facility, from a sports gaming 758
facility, or from participating in the play or operation of 759
casino gaming or sports gaming in this state. 760
- (3) If the person has pending charges or indictments for a 761
gaming or gambling crime or a crime related to the integrity of 762
gaming operations in any state; 763
- (4) If the person's conduct or reputation is such that the 764
person's presence within a casino facility or in the casino 765
gaming or sports gaming industry in this state may call into 766
question the honesty and integrity of the casino gaming or 767
sports gaming operations or interfere with the orderly conduct 768
of the casino gaming or sports gaming operations; 769
- (5) If the person is a career or professional offender 770
whose presence in a casino facility or in the casino gaming or 771
sports gaming industry in this state would be adverse to the 772
interest of licensed gaming in this state; 773
- (6) If the person has a known relationship or connection 774
with a career or professional offender whose presence in a 775
casino facility or in the casino gaming or sports gaming 776
industry in this state would be adverse to the interest of 777
licensed gaming in this state; 778
- (7) If the commission has suspended the person's gaming 779

privileges;	780
(8) If the commission has revoked the person's licenses <u>or</u>	781
<u>permits</u> related to this chapter or Chapter 3775. of the Revised	782
Code;	783
(9) If the commission determines that the person poses a	784
threat to the safety of patrons or employees of a casino	785
facility or a sports gaming facility;	786
(10) If the person has threatened violence or harm against	787
a person who is involved in the sporting event, where the threat	788
was related to sports gaming with respect to that sporting	789
event;	790
(11) If the person has a history of conduct involving the	791
disruption of gaming operations within a casino facility or in	792
the <u>casino gaming or</u> sports gaming industry in this state.	793
Race, color, creed, national origin or ancestry, or sex	794
are not grounds for placing a person on an exclusion list.	795
(C) The commission shall notify a person of the	796
commission's intent to include such person on one or both	797
exclusion lists. The notice shall be provided by personal	798
service, by certified mail to the person's last known address,	799
by commercial carrier utilizing a method of delivery that	800
provides confirmation of delivery, or, if service cannot be	801
accomplished by personal service, certified mail, or commercial	802
carrier, by publication daily for two weeks in a newspaper of	803
general circulation within the county in which the person	804
resides and in a newspaper of general circulation within each	805
county in which a casino facility or sports gaming facility, as	806
applicable, is located.	807
(D) (1) Except as otherwise provided in this section, a	808

person who receives notice of intent to include the person on an 809
exclusion list is entitled, upon the person's request, to an 810
adjudication hearing under Chapter 119. of the Revised Code, in 811
which the person may demonstrate why the person should not be 812
included on the exclusion list or lists. The person shall 813
request such an adjudication hearing not later than thirty days 814
after the person receives the notice by personal service, 815
certified mail, or commercial carrier, or not later than thirty 816
days after the last newspaper publication of the notice. 817

(2) If the person does not request a hearing in accordance 818
with division (D)(1) of this section, the commission may, but is 819
not required to, conduct an adjudication hearing under Chapter 820
119. of the Revised Code. The commission may reopen an 821
adjudication under this section at any time. 822

(3) If the adjudication hearing, order, or any appeal 823
thereof under Chapter 119. of the Revised Code results in an 824
order that the person should not be included on the exclusion 825
list or lists, the commission shall publish a revised exclusion 826
list that does not include the person. The commission also shall 827
notify casino operators, permit holders, or sports gaming 828
proprietors, as applicable, that the person has been removed 829
from the exclusion list or lists. A casino operator or permit 830
holder shall take all steps necessary to ensure its key 831
employees and casino gaming employees are made aware that the 832
person has been removed from the casino exclusion list. A sports 833
gaming proprietor shall take all steps necessary to ensure its 834
appropriate agents and employees are made aware that the person 835
has been removed from the sports gaming exclusion list. 836

(E) This section does not apply to any voluntary exclusion 837
list created as part of a voluntary exclusion program under this 838

chapter or Chapter 3775. of the Revised Code. 839

Sec. 3772.033. In carrying out the responsibilities vested 840
in the commission by this chapter, the commission may do all of 841
the following and may designate any such responsibilities to the 842
executive director, to the commission's employees, or to the 843
gaming agents: 844

(A) Inspect and examine all premises where casino gaming 845
is conducted or gaming supplies, devices, or equipment are 846
manufactured, sold, or distributed; 847

(B) Inspect all gaming supplies, devices, and equipment in 848
or about a casino facility or internet casino gaming operation; 849

(C) Summarily impound and seize and remove from the casino 850
facility premises or internet casino gaming operation gaming 851
supplies, devices, and equipment for the purpose of examination 852
and inspection; 853

(D) Determine any facts, or any conditions, practices, or 854
other matters, as the commission considers necessary or proper 855
to aid in the enforcement of this chapter or of a rule adopted 856
thereunder; 857

(E) Audit gaming operations, including those that have 858
ceased operation; 859

(F) Investigate, for the purpose of prosecution, any 860
suspected violation of this chapter or rules adopted thereunder; 861

(G) Investigate as appropriate to aid the commission and 862
to seek the executive director's advice in adopting rules; 863

(H) Secure information as is necessary to provide a basis 864
for recommending legislation for the improvement of this 865
chapter; 866

(I) Make, execute, and otherwise effectuate all contracts 867
and other agreements, including contracts for necessary 868
purchases of goods and services. Except for any contract entered 869
into with independent testing laboratories under section 3772.31 870
of the Revised Code, the commission shall ensure use of Ohio 871
products or services in compliance with sections 125.09 and 872
125.11 of the Revised Code and all rules adopted thereunder. 873

(J) Employ the services of persons the commission 874
considers necessary for the purposes of consultation or 875
investigation, and fix the salaries of, or contract for the 876
services of, legal, accounting, technical, operational, and 877
other personnel and consultants; 878

(K) Secure, by agreement, information and services as the 879
commission considers necessary from any state agency or other 880
unit of state government; 881

(L) Acquire furnishings, equipment, supplies, stationery, 882
books, and all other things the commission considers necessary 883
or desirable to successfully and efficiently carry out the 884
commission's duties and functions; and 885

(M) Perform all other things the commission considers 886
necessary to effectuate the intents and purposes of this 887
chapter. This section shall not prohibit the commission from 888
imposing administrative discipline, including fines and 889
suspension or revocation of licenses, on licensees under this 890
chapter if the licensee is found to be in violation of the 891
commission's rules. 892

Sec. 3772.034. Absent gross negligence, a casino operator, 893
management company, permit holder, holding company, gaming- 894
related vendor, the state, and employees of those entities are 895

entitled to immunity from any type of civil liability if a 896
person participating in the voluntary exclusion program enters a 897
casino facility or participates in internet casino gaming. 898

Sec. 3772.04. (A) (1) If the commission concludes that an 899
applicant, licensee, permit holder, or other person subject to 900
the commission's jurisdiction under this chapter should be fined 901
or penalized, or that a license or permit required by this 902
chapter or Chapter 3775. of the Revised Code should be limited, 903
conditioned, restricted, suspended, revoked, denied, or not 904
renewed, the commission may, and if so requested by the 905
licensee, applicant, permit holder, or other person, shall, 906
conduct a hearing in an adjudication under Chapter 119. of the 907
Revised Code. After notice and opportunity for a hearing, the 908
commission may fine or penalize the applicant, licensee, permit 909
holder, or other person or limit, condition, restrict, suspend, 910
revoke, deny, or not renew a license or permit under rules 911
adopted by the commission. The commission may reopen an 912
adjudication under this section at any time. 913

(2) The commission shall appoint a hearing examiner to 914
conduct the hearing in the adjudication. A party to the 915
adjudication may file written objections to the hearing 916
examiner's report and recommendations not later than the 917
thirtieth day after they are served upon the party or the 918
party's attorney or other representative of record. The 919
commission shall not take up the hearing examiner's report and 920
recommendations earlier than the thirtieth day after the hearing 921
examiner's report and recommendations were submitted to the 922
commission. 923

(3) If the commission finds that a person fails or has 924
failed to meet any requirement under this chapter or Chapter 925

3775. of the Revised Code or a rule adopted thereunder, or 926
violates or has violated this chapter or Chapter 3775. of the 927
Revised Code or a rule adopted thereunder, the commission may 928
issue an order: 929

(a) Limiting, conditioning, restricting, suspending, 930
revoking, denying, or not renewing, a license or permit issued 931
under this chapter or Chapter 3775. of the Revised Code; 932

(b) Requiring a casino facility to exclude a licensee from 933
the casino facility ~~or,~~ requiring a casino facility not to pay 934
to the licensee any remuneration for services or any share of 935
profits, income, or accruals on the licensee's investment in the 936
casino facility, requiring a permit holder to exclude a licensee 937
from internet casino gaming, or requiring a permit holder not to 938
pay to the licensee any remuneration for services or any share 939
of profits, income, or accruals on the licensee's investment in 940
internet casino gaming; or 941

(c) Fining a licensee, permit holder, or other person 942
according to the penalties adopted by the commission. 943

(4) An order may be judicially reviewed under section 944
119.12 of the Revised Code. 945

(B) Without in any manner limiting the authority of the 946
commission to impose the level and type of discipline the 947
commission considers appropriate, the commission may take into 948
consideration the following: 949

(1) If the licensee or permit holder knew or reasonably 950
should have known that the action complained of was a violation 951
of any law, rule, or condition on the licensee's license or the 952
permit holder's permit; 953

(2) If the licensee or permit holder has previously been 954

disciplined by the commission; 955

(3) If the licensee or permit holder has previously been 956
subject to discipline by the commission concerning the violation 957
of any law, rule, or condition of the licensee's license or the 958
permit holder's permit; 959

(4) If the licensee or permit holder reasonably relied 960
upon professional advice from a lawyer, doctor, accountant, or 961
other recognized professional that was relevant to the action 962
resulting in the violation; 963

(5) If the licensee or permit holder or the licensee's 964
employer had a reasonably constituted and functioning compliance 965
program; 966

(6) If the imposition of a condition requiring the 967
licensee or permit holder to establish and implement a written 968
self-enforcement and compliance program would assist in ensuring 969
the licensee's or permit holder's future compliance with all 970
statutes, rules, and conditions of the license or permit; 971

(7) If the licensee or permit holder realized a pecuniary 972
gain from the violation; 973

(8) If the amount of any fine or other penalty imposed 974
would result in disgorgement of any gains unlawfully realized by 975
the licensee or permit holder; 976

(9) If the violation was caused by an officer or employee 977
of the licensee or permit holder, the level of authority of the 978
individual who caused the violation; 979

(10) If the individual who caused the violation acted 980
within the scope of the individual's authority as granted by the 981
licensee or permit holder; 982

(11) The adequacy of any training programs offered by the licensee <u>or permit holder</u> or the licensee's employer that were relevant to the activity that resulted in the violation;	983 984 985
(12) If the licensee's <u>or permit holder's</u> action substantially deviated from industry standards and customs;	986 987
(13) The extent to which the licensee <u>or permit holder</u> cooperated with the commission during the investigation of the violation;	988 989 990
(14) If the licensee <u>or permit holder</u> has initiated remedial measures to prevent similar violations;	991 992
(15) The magnitude of penalties imposed on other licensees <u>or permit holders</u> for similar violations;	993 994
(16) The proportionality of the penalty in relation to the misconduct;	995 996
(17) The extent to which the amount of any fine imposed would punish the licensee <u>or permit holder</u> for the conduct and deter future violations;	997 998 999
(18) Any mitigating factors offered by the licensee <u>or permit holder</u> ; and	1000 1001
(19) Any other factors the commission considers relevant.	1002
(C) For the purpose of conducting any study or investigation, the commission may direct that public hearings be held at a time and place, prescribed by the commission, in accordance with section 121.22 of the Revised Code. The commission shall give notice of all public hearings in such manner as will give actual notice to all interested parties.	1003 1004 1005 1006 1007 1008
(D) (1) For the purpose of conducting the hearing in an	1009

adjudication under division (A) of this section, or in the 1010
discharge of any duties imposed by this chapter or Chapter 3775. 1011
of the Revised Code, the commission may require that testimony 1012
be given under oath and administer such oath, issue subpoenas 1013
compelling the attendance of witnesses and the production of any 1014
papers, books, and accounts, directed to the sheriffs of the 1015
counties where such witnesses or papers, books, and accounts are 1016
found and cause the deposition of any witness. The subpoenas 1017
shall be served and returned in the same manner as subpoenas in 1018
criminal cases are served and returned. The fees of sheriffs 1019
shall be the same as those allowed by the court of common pleas 1020
in criminal cases. 1021

(2) In the event of the refusal of any person without good 1022
cause to comply with the terms of a subpoena issued by the 1023
commission or refusal to testify on matters about which the 1024
person may lawfully be questioned, the prosecuting attorney of 1025
the county in which such person resides, upon the petition of 1026
the commission, may bring a proceeding for contempt against such 1027
person in the court of common pleas of that county. 1028

(3) Witnesses shall be paid the fees and mileage provided 1029
for in section 119.094 of the Revised Code. 1030

(4) All fees and mileage expenses incurred at the request 1031
of a party shall be paid in advance by the party. 1032

(E) When conducting a public hearing, the commission shall 1033
not limit the number of speakers who may testify. However, the 1034
commission may set reasonable time limits on the length of an 1035
individual's testimony or the total amount of time allotted to 1036
proponents and opponents of an issue before the commission. 1037

(F) The commission may rely, in whole or in part, upon 1038

investigations, conclusions, or findings of other casino gaming 1039
or sports gaming commissions, as applicable, or other government 1040
regulatory bodies in connection with licensing, investigations, 1041
or other matters relating to an applicant ~~or~~, licensee, or 1042
permit holder under this chapter. 1043

(G) Notwithstanding anything to the contrary in this 1044
chapter or Chapter 3775. of the Revised Code, and except with 1045
respect to a license or permit issued under this chapter to a 1046
casino operator, management company, permit holder, or holding 1047
company, the executive director may issue an emergency order for 1048
the suspension, limitation, or conditioning of any license, 1049
registration, approval, or certificate issued, approved, 1050
granted, or otherwise authorized by the commission under Chapter 1051
3772. or 3775. of the Revised Code or the rules adopted 1052
thereunder, requiring the inclusion of persons on the casino 1053
exclusion list or sports gaming exclusion list provided for 1054
under section 3772.031 of the Revised Code or Chapter 3775. of 1055
the Revised Code and the rules adopted thereunder, and requiring 1056
a casino facility or permit holder not to pay a licensee, 1057
registrant, or approved or certified person any remuneration for 1058
services or any share of profits, income, or accruals on that 1059
person's investment in the casino facility or internet casino 1060
gaming. 1061

(1) An emergency order may be issued when the executive 1062
director finds either of the following: 1063

(a) A licensee, registrant, or approved or certified 1064
person has been charged with a violation of any of the criminal 1065
laws of this state, another state, or the federal government; 1066

(b) Such an action is necessary to prevent a violation of 1067
this chapter or Chapter 3775. of the Revised Code or a rule 1068

adopted thereunder. 1069

(2) An emergency order issued under division (G) of this 1070
section shall state the reasons for the commission's action, 1071
cite the law or rule directly involved, and state that the party 1072
will be afforded a hearing if the party requests it within 1073
thirty days after the time of mailing or personal delivery of 1074
the order. 1075

(3) (a) Not later than the next business day after the 1076
issuance of the emergency order, the order shall be sent by 1077
registered or certified mail, return receipt requested, or by 1078
commercial carrier utilizing any form of delivery requiring a 1079
signed receipt, to the party at the party's last known mailing 1080
address appearing in the commission's records or personally 1081
delivered at any time to the party by an employee or agent of 1082
the commission. 1083

(b) A copy of the order shall be mailed or an electronic 1084
copy provided to the attorney or other representative of record 1085
representing the party. 1086

(c) If the order sent by registered or certified mail or 1087
by commercial carrier is returned because the party fails to 1088
claim the order, the commission shall send the order by ordinary 1089
mail to the party at the party's last known address and shall 1090
obtain a certificate of mailing. Service by ordinary mail is 1091
complete when the certificate of mailing is obtained unless the 1092
order is returned showing failure of delivery. 1093

(d) If the order sent by commercial carrier or registered, 1094
certified, or ordinary mail is returned for failure of delivery, 1095
the commission shall either make personal delivery of the order 1096
by an employee or agent of the commission or cause a summary of 1097

the substantive provisions of the order to be published once a 1098
week for three consecutive weeks in a newspaper of general 1099
circulation in the county where the last known address of the 1100
party is located. 1101

(i) Failure of delivery occurs only when a mailed order is 1102
returned by the postal authorities or commercial carrier marked 1103
undeliverable, address or addressee unknown, or forwarding 1104
address unknown or expired. 1105

(ii) When service is completed by publication, a proof of 1106
publication affidavit, with the first publication of the summary 1107
set forth in the affidavit, shall be mailed by ordinary mail to 1108
the party at the party's last known address and the order shall 1109
be deemed received as of the date of the last publication. 1110

(e) Refusal of delivery of the order sent by mail or 1111
personally delivered to the party is not failure of delivery and 1112
service is deemed to be complete. 1113

(4) The emergency order shall be effective immediately 1114
upon service of the order on the party. The emergency order 1115
shall remain effective until further order of the executive 1116
director or the commission. 1117

(5) The commission may, and if so requested by the person 1118
affected by the emergency order shall, promptly conduct a 1119
hearing in an adjudication under Chapter 119. of the Revised 1120
Code. 1121

Sec. 3772.051. Upon cessation of gaming operations, a 1122
former licensee or permit holder shall furnish, upon the demand 1123
of the commission, books, papers, and other records as necessary 1124
for the commission to audit the ceased gaming operation. A 1125
former licensee or permit holder shall maintain all books, 1126

papers, and other records for a period of three years after the 1127
cessation of gaming operations. However, if a civil action or 1128
criminal proceeding relating to the former licensee is pending, 1129
or if an administrative adjudication or judicial review of an 1130
administrative adjudication relating to the former licensee is 1131
pending, the former licensee shall maintain all books, papers, 1132
and other records until the matter has been finally determined. 1133

If a person disobeys a subpoena or subpoena duces tecum, 1134
or refuses to testify as directed by a subpoena, the commission 1135
shall request the prosecutor of the county in which the person 1136
resides to apply to the court of common pleas for an order 1137
compelling the person to attend or to produce tangible evidence, 1138
or to testify, as directed by the subpoena or subpoena duces 1139
tecum. The court shall treat the application as if it were 1140
disobedience to comply with a subpoena or subpoena duces tecum 1141
issued by the court or a refusal to testify in the court. 1142

Sec. 3772.06. (A) (1) The commission shall appoint an 1143
executive director who shall serve at the pleasure of the 1144
commission. The executive director is in the unclassified 1145
service, shall devote full time to the duties of the office, and 1146
shall hold no other office or employment. The executive director 1147
shall, by experience and training, possess management skills 1148
that equip the executive director to administer an enterprise of 1149
the nature of the commission. The executive director shall not 1150
have a pecuniary interest in any business organization that 1151
holds a license or permit under this chapter, or that does 1152
business with any person licensed or issued a permit under this 1153
chapter. A member of the general assembly, a person who holds an 1154
elective office, or an office holder of a political party is 1155
ineligible to be appointed executive director at the same time 1156
as being such a member or holding such an office. The executive 1157

director shall receive an annual salary in accordance with pay 1158
range 48 of section 124.152 of the Revised Code. 1159

(2) The executive director, before entering upon the 1160
discharge of the executive director's official duties, shall 1161
give, and thereafter shall maintain, bond in the amount of 1162
twenty-five thousand dollars, payable to the state, conditioned 1163
upon the executive director's faithful and proper performance of 1164
the executive director's official duties. The bond shall be 1165
issued by a surety authorized to do business in this state and 1166
shall be filed with the secretary of state. The bond may be an 1167
individual bond or a schedule or blanket bond. 1168

(B) (1) The executive director or a deputy designated in 1169
writing by the executive director shall attend all meetings of 1170
the commission and shall act as its secretary. The executive 1171
director shall keep a record of all commission proceedings and 1172
shall keep the commission's records, files, and documents at the 1173
commission's principal office. 1174

(2) The executive director shall be the chief executive 1175
officer and shall be responsible for keeping all commission 1176
records and supervising and administering casino gaming in 1177
accordance with this chapter, and enforcing all commission rules 1178
adopted under this chapter. 1179

(3) The executive director shall hire staff, including an 1180
assistant director or deputy directors, as necessary to assist 1181
the executive director in the executive director's duties under 1182
this chapter. In appointing employees, the executive director is 1183
subject to section 3772.061 of the Revised Code. The executive 1184
director may employ employees as necessary, unless the 1185
commission determines otherwise. Except as otherwise provided in 1186
this chapter, all costs of administration incurred by the 1187

executive director and the executive director's employees shall 1188
be paid out of the casino control commission fund. 1189

(C) A state agency or other unit of state government shall 1190
cooperate with the commission, and shall provide the commission 1191
with information and services the commission considers necessary 1192
to carry out the commission's duties and functions under this 1193
chapter. 1194

(D) The executive director shall confer at least once each 1195
month with the commission, at which time the executive director 1196
shall advise it regarding the operation and administration of 1197
the commission and casino gaming. The executive director shall 1198
make available at the request of the commission all documents, 1199
files, and other records pertaining to the operation and 1200
administration of the commission and casino gaming. The 1201
executive director shall prepare and make available to the 1202
commission each month a complete and accurate accounting of 1203
gross casino gaming revenues, internet casino gaming receipts, 1204
and all other relevant financial information, including an 1205
accounting of all transfers made from the casino control 1206
commission fund. 1207

Sec. 3772.07. The following appointing or licensing 1208
authorities shall obtain a criminal records check of the person 1209
who is to be appointed or licensed: 1210

(A) The governor, before appointing an individual as a 1211
member of the commission; 1212

(B) The commission, before appointing an individual as 1213
executive director or a gaming agent; 1214

(C) The commission, before issuing a license for a key 1215
employee or casino gaming employee, and before issuing a license 1216

for each investor, except an institutional investor, for a 1217
casino operator, management company, permit holder, holding 1218
company, or gaming-related vendor; 1219

(D) The executive director, before appointing an 1220
individual as a professional, technical, or clerical employee of 1221
the commission. 1222

Thereafter, such an appointing or licensing authority 1223
shall obtain a criminal records check of the same individual at 1224
three-year intervals. 1225

The appointing or licensing authority shall make available 1226
to each person of whom a criminal records check is required a 1227
copy of the form and the standard fingerprint impression sheet 1228
prescribed under divisions (C) (1) and (2) of section 109.572 of 1229
the Revised Code. The person shall complete the form and 1230
impression sheet and return them as directed by the appointing 1231
or licensing authority. If a person fails to complete and return 1232
the form and impression sheet within a reasonable time, the 1233
person is ineligible to be appointed or licensed or to continue 1234
in the appointment or licensure. 1235

The appointing or licensing authority shall cause the 1236
completed form and impression sheet to be forwarded to the 1237
superintendent of the bureau of criminal identification and 1238
investigation. The appointing or licensing authority shall 1239
request the superintendent also to obtain information from the 1240
federal bureau of investigation, including fingerprint-based 1241
checks of the national crime information databases, and from 1242
other states and the federal government under the national crime 1243
prevention and privacy compact as part of the criminal records 1244
check. 1245

For all criminal records checks conducted under this 1246
section, the applicant for a casino operator, management 1247
company, holding company, gaming-related vendor, key employee, 1248
or casino gaming employee license or an internet casino gaming 1249
permit or internet casino gaming associate permit shall pay the 1250
fee charged by the bureau of criminal identification and 1251
investigation or by a vendor approved by the bureau to conduct a 1252
criminal records check based on the applicant's fingerprints in 1253
accordance with division (A) (15) of section 109.572 of the 1254
Revised Code. If the applicant for a key employee or casino 1255
gaming employee license is applying at the request of a casino 1256
operator, management company, permit holder, holding company, or 1257
gaming-related vendor, the casino operator, management company, 1258
permit holder, holding company, or gaming-related vendor shall 1259
pay the fee charged for all criminal records checks conducted 1260
under this section. 1261

The appointing or licensing authority shall review the 1262
results of a criminal records check. An appointee for a 1263
commission member shall forward the results of the criminal 1264
records check to the president of the senate before the senate 1265
advises and consents to the appointment of the commission 1266
member. The appointing authority shall not appoint or retain the 1267
appointment of a person a criminal records check discloses has 1268
been convicted of or has pleaded guilty or no contest to any 1269
gambling offense, any theft offense, any offense having an 1270
element of fraud or misrepresentation, any offense having an 1271
element of moral turpitude, and any felony not otherwise 1272
included in the foregoing list, except as otherwise provided in 1273
section 3772.10 of the Revised Code. The licensing authority 1274
shall not license a person if a criminal records check discloses 1275
that the person has been convicted of a disqualifying offense. 1276

As used in this section, "disqualifying offense" means a 1277
disqualifying offense as determined by the licensing authority 1278
under section 9.79 of the Revised Code. 1279

The report of a criminal records check is not a public 1280
record that is open to public inspection and copying. The 1281
commission shall not make the report available to any person 1282
other than the person who was the subject of the criminal 1283
records check; an appointing or licensing authority; a member, 1284
the executive director, or an employee of the commission; or any 1285
court or agency, including a hearing examiner, in a judicial or 1286
administrative proceeding relating to the person's employment or 1287
application for a license under this chapter. 1288

Sec. 3772.08. (A) ~~Casino~~ Except as otherwise provided 1289
under section 3772.42 of the Revised Code, casino gaming shall 1290
be conducted only by licensed casino operators of the four 1291
casino facilities or by a licensed management company retained 1292
by a licensed casino operator. 1293

(B) A licensed casino operator, licensed management 1294
company, or another person may provide nongaming amenities 1295
within the casino facility. 1296

Sec. 3772.091. (A) No license or permit issued under this 1297
chapter is transferable. Except as provided in division (B) of 1298
this section, new majority ownership interest or control of a 1299
licensee or permit holder shall require a new license or permit, 1300
as applicable. The commission may reopen a licensing or 1301
permitting investigation at any time. A significant change in or 1302
transfer of control, as determined by the commission, shall 1303
require the filing of an application for a new license or permit 1304
and submission of a license or permit fee with the commission 1305
before any such change or transfer of control is approved. A 1306

change in or transfer of control to an immediate family member 1307
is not considered a significant change under this section. 1308

(B) An initial license shall not be considered 1309
transferred, and a new license shall not be required, when an 1310
initial licensee that is licensed before June 1, 2013, does or 1311
has done both of the following: 1312

(1) Obtains a majority ownership interest in, or a change 1313
in or transfer of control of, another initial licensee for the 1314
same casino facility; and 1315

(2) Was investigated under this chapter as a parent, 1316
affiliate, subsidiary, key employee, or partner, or joint 1317
venturer with another initial licensee that has held for the 1318
same casino facility a majority ownership interest in or control 1319
of the initial license when the initial license was issued and 1320
when such an initial licensee obtains a majority ownership 1321
interest in or a change in or transfer of control. 1322

(C) As used in this section: 1323

(1) "Control" means either of the following: 1324

(a) Either: 1325

(i) Holding fifty per cent or more of the outstanding 1326
voting securities of a licensee or permit holder; or 1327

(ii) For an unincorporated licensee or permit holder, 1328
having the right to fifty per cent or more of the profits of the 1329
licensee or permit holder, or having the right in the event of 1330
dissolution to fifty per cent or more of the assets of the 1331
licensee or permit holder. 1332

(b) Having the contractual power presently to designate 1333
fifty per cent or more of the directors of a for-profit or not- 1334

for-profit corporation, or in the case of trusts described in 1335
paragraphs (c) (3) to (5) of 16 C.F.R. 801.1, the trustees of 1336
such a trust. 1337

(2) "Initial license" means the first plenary license 1338
issued to an initial licensee. 1339

(3) "Initial licensee" means any of the persons issued an 1340
initial license to conduct or participate in conducting casino 1341
gaming at each casino facility as either a casino operator, a 1342
management company, or a holding company of a casino operator or 1343
management company. 1344

Sec. 3772.10. (A) In determining whether to grant or 1345
maintain the privilege of a casino operator, management company, 1346
holding company, key employee, casino gaming employee, or 1347
gaming-related vendor license or an internet casino gaming 1348
permit or internet casino gaming associate permit, the Ohio 1349
casino control commission shall, except as provided in division 1350
(D) of this section, consider all of the following, as 1351
applicable: 1352

(1) The reputation, experience, and financial integrity of 1353
the applicant, its holding company, if applicable, and any other 1354
person that directly or indirectly controls the applicant; 1355

(2) The financial ability of the applicant to purchase and 1356
maintain adequate liability and casualty insurance and to 1357
provide an adequate surety bond; 1358

(3) The past and present compliance of the applicant and 1359
its affiliates or affiliated companies with casino-related 1360
licensing requirements in this state or any other jurisdiction, 1361
including whether the applicant has a history of noncompliance 1362
with the casino licensing requirements of any jurisdiction; 1363

(4) If the applicant has been indicted, convicted, pleaded guilty or no contest, or forfeited bail concerning any criminal offense under the laws of any jurisdiction, either felony or misdemeanor, not including traffic violations;

(5) If the applicant has filed, or had filed against it a proceeding for bankruptcy or has ever been involved in any formal process to adjust, defer, suspend, or otherwise work out the payment of any debt;

(6) If the applicant has been served with a complaint or other notice filed with any public body regarding a payment of any tax required under federal, state, or local law that has been delinquent for one or more years;

(7) If the applicant is or has been a defendant in litigation involving its business practices;

(8) If awarding a license or permit would undermine the public's confidence in the casino gaming industry in this state;

(9) If the applicant meets other standards for the issuance of a license or permit that the commission adopts by rule, which shall not be arbitrary, capricious, or contradictory to the expressed provisions of this chapter.

(B) All applicants for a license or permit under this chapter shall establish their suitability for a license or permit by clear and convincing evidence. If the commission determines that a person is eligible under this chapter to be issued a license as a casino operator, management company, holding company, key employee, casino gaming employee, or gaming-related vendor, the commission shall issue such license for not more than three years, as determined by commission rule, if all other requirements of this chapter have been satisfied.

(C) The commission shall not, except as provided in 1393
division (D) of this section, issue a casino operator, 1394
management company, holding company, key employee, casino gaming 1395
employee, or gaming-related vendor license or an internet casino 1396
gaming permit or internet casino gaming associate permit under 1397
this chapter to an applicant if: 1398

(1) The applicant has been convicted of a disqualifying 1399
offense, as defined in section 3772.07 of the Revised Code. 1400

(2) The applicant has submitted an application for license 1401
or permit under this chapter that contains false information. 1402

(3) The applicant is a commission member. 1403

(4) The applicant owns an ownership interest that is 1404
unlawful under this chapter, unless waived by the commission. 1405

(5) The applicant violates specific rules adopted by the 1406
commission related to denial of licensure or a permit. 1407

(6) The applicant is a member of or employed by a gaming 1408
regulatory body of a governmental unit in this state, another 1409
state, or the federal government, or is an employee of a 1410
governmental unit of this state and in that capacity has 1411
significant influence or control, as determined by the 1412
commission, over the ability of a casino operator, management 1413
company, permit holder, holding company, institutional investor, 1414
or gaming-related vendor to conduct business in this state. This 1415
division does not prohibit a casino operator or management 1416
company from hiring special duty law enforcement officers if the 1417
officers are not specifically involved in gaming-related 1418
regulatory functions. 1419

(7) The commission otherwise determines the applicant is 1420
ineligible for the license or permit. 1421

(D) The commission shall not refuse to issue a license or 1422
permit to an applicant because the applicant was convicted of or 1423
pleaded guilty to an offense unless the refusal is in accordance 1424
with section 9.79 of the Revised Code. 1425

(E) (1) The commission shall investigate the qualifications 1426
of each applicant under this chapter before any license or 1427
permit is issued and before any finding with regard to acts or 1428
transactions for which commission approval is required is made. 1429
The commission shall continue to observe the conduct of all 1430
licensees and permit holders and all other persons having a 1431
material involvement directly or indirectly with a casino 1432
operator, management company, permit holder, or holding company 1433
to ensure that licenses and permits are not issued to or held 1434
by, or that there is not any material involvement with a casino 1435
operator, management company, permit holder, or holding company 1436
by, an unqualified, disqualified, or unsuitable person or a 1437
person whose operations are conducted in an unsuitable manner or 1438
in unsuitable or prohibited places or locations. 1439

(2) The executive director may recommend to the commission 1440
that it deny any application, or limit, condition, or restrict, 1441
or suspend or revoke, any license, permit, or finding, or impose 1442
any fine upon any licensee, permit holder, or other person 1443
according to this chapter and the rules adopted thereunder. 1444

(3) A license or permit issued under this chapter is a 1445
revocable privilege. No licensee or permit holder has a vested 1446
right in or under any license or permit issued under this 1447
chapter. The initial determination of the commission to deny, or 1448
to limit, condition, or restrict, a license or permit may be 1449
appealed under section 2505.03 of the Revised Code. 1450

(F) (1) An institutional investor may be found to be 1451

suitable or qualified by the commission under this chapter and 1452
the rules adopted under this chapter. An institutional investor 1453
shall be presumed suitable or qualified upon submitting 1454
documentation sufficient to establish qualifications as an 1455
institutional investor and upon certifying all of the following: 1456

(a) The institutional investor owns, holds, or controls 1457
securities issued by a licensee or permit holder or a holding, 1458
intermediate, or parent company of a licensee or permit holder 1459
in the ordinary course of business for investment purposes only. 1460

(b) The institutional investor does not exercise influence 1461
over the affairs of the issuer of such securities nor over any 1462
licensed subsidiary of the issuer of such securities. 1463

(c) The institutional investor does not intend to exercise 1464
influence over the affairs of the issuer of such securities, nor 1465
over any licensed subsidiary of the issuer of such securities, 1466
in the future, and that it agrees to notify the commission in 1467
writing within thirty days if such intent changes. 1468

(2) The exercise of voting privileges with regard to 1469
securities shall not be deemed to constitute the exercise of 1470
influence over the affairs of a licensee or permit holder. 1471

(3) The commission shall rescind the presumption of 1472
suitability for an institutional investor at any time if the 1473
institutional investor exercises or intends to exercise 1474
influence or control over the affairs of the licensee or permit 1475
holder. 1476

(4) This division shall not be construed to preclude the 1477
commission from requesting information from or investigating the 1478
suitability or qualifications of an institutional investor if: 1479

(a) The commission becomes aware of facts or information 1480

that may result in the institutional investor being found 1481
unsuitable or disqualified; or 1482

(b) The commission has any other reason to seek 1483
information from the investor to determine whether it qualifies 1484
as an institutional investor. 1485

(5) If the commission finds an institutional investor to 1486
be unsuitable or unqualified, the commission shall so notify the 1487
investor and the casino operator, holding company, permit 1488
holder, management company, or gaming-related vendor licensee in 1489
which the investor invested. The commission shall allow the 1490
investor and the licensee or permit holder a reasonable amount 1491
of time, as specified by the commission on a case-by-case basis, 1492
to cure the conditions that caused the commission to find the 1493
investor unsuitable or unqualified. If during the specified 1494
period of time the investor or the licensee or permit holder 1495
does not or cannot cure the conditions that caused the 1496
commission to find the investor unsuitable or unqualified, the 1497
commission may allow the investor or licensee or permit holder 1498
more time to cure the conditions or the commission may begin 1499
proceedings to deny, suspend, or revoke the license or permit of 1500
the casino operator, permit holder, holding company, management 1501
company, or gaming-related vendor in which the investor invested 1502
or to deny any of the same the renewal of any such license or 1503
permit. 1504

(6) A private licensee, permit holder, or holding company 1505
shall provide the same information to the commission as a public 1506
company would provide in a form 13d or form 13g filing to the 1507
securities and exchange commission. 1508

(G) Information provided on the application shall be used 1509
as a basis for a thorough background investigation of each 1510

applicant. A false or incomplete application is cause for denial 1511
of a license or permit by the commission. All applicants~~and,~~ 1512
licensees, and permit holders shall consent to inspections, 1513
searches, and seizures and to the disclosure to the commission 1514
and its agents of confidential records, including tax records, 1515
held by any federal, state, or local agency, credit bureau, or 1516
financial institution and to provide handwriting exemplars, 1517
photographs, fingerprints, and information as authorized in this 1518
chapter and in rules adopted by the commission. 1519

(H) The commission shall provide a written statement to 1520
each applicant for a license or permit under this chapter who is 1521
denied the license or permit that describes the reason or 1522
reasons for which the applicant was denied the license or 1523
permit. 1524

(I) Not later than January 31 in each calendar year, the 1525
commission shall provide to the general assembly and the 1526
governor a report that, for each type of license or permit 1527
issued under this chapter, specifies the number of applications 1528
made in the preceding calendar year for each type of such 1529
license or permit, the number of applications denied in the 1530
preceding calendar year for each type of such license or permit, 1531
and the reasons for those denials. The information regarding the 1532
reasons for the denials shall specify each reason that resulted 1533
in, or that was a factor resulting in, denial for each type of 1534
license or permit issued under this chapter and, for each of 1535
those reasons, the total number of denials for each such type 1536
that involved that reason. 1537

Sec. 3772.112. Before a license is issued to a casino 1538
operator, and before an internet casino gaming associate permit 1539
is issued to a permit holder, the casino operator or permit 1540

holder shall post, and thereafter shall maintain, a surety bond 1541
in the amount of one million dollars payable to the state, 1542
conditioned on the casino operator or permit holder complying 1543
with Section 6(C) of Article XV, Ohio Constitution, this 1544
chapter, and the rules adopted under this chapter. The bond 1545
shall be issued by a surety that is licensed to do business in 1546
this state, and shall be approved by the commission. The total 1547
aggregate liability of the surety on the bond is limited to the 1548
amount specified in the bond. The surety shall not cancel the 1549
bond unless the surety has given the commission, in the event of 1550
nonpayment of premium, ten days' notice of the intention to 1551
cancel, and in the event of any other cause, thirty days' notice 1552
of the intention to cancel. If the bond is to be canceled, and 1553
if the casino operator or permit holder fails to post and 1554
maintain a new surety bond in the specified amount on or before 1555
the day of cancellation, the casino operator's license or the 1556
permit holder's internet casino gaming associate permit is void. 1557

Sec. 3772.12. (A) A person may apply for a gaming-related 1558
vendor license. All applications shall be certified as true. 1559

(B) A person who holds a gaming-related vendor's license 1560
is authorized to sell or lease, and to contract to sell or 1561
lease, equipment and supplies to any licensee involved in the 1562
ownership or management of a casino facility and to any permit 1563
holder. 1564

(C) Gambling supplies and equipment shall not be 1565
distributed unless supplies and equipment conform to standards 1566
adopted in rules adopted by the commission. 1567

Sec. 3772.13. (A) No person may be employed as a key 1568
employee of a casino operator, management company, permit 1569
holder, or holding company unless the person is the holder of a 1570

valid key employee license issued by the commission. 1571

(B) No person may be employed as a key employee of a 1572
gaming-related vendor unless that person is either the holder of 1573
a valid key employee license issued by the commission, or the 1574
person, at least five business days prior to the first day of 1575
employment as a key employee, has filed a notification of 1576
employment with the commission and subsequently files a 1577
completed application for a key employee license within the 1578
first thirty days of employment as a key employee. 1579

(C) Each applicant shall, before the issuance of any key 1580
employee license, produce information, documentation, and 1581
assurances as are required by this chapter and rules adopted 1582
thereunder. In addition, each applicant shall, in writing, 1583
authorize the examination of all bank accounts and records as 1584
may be deemed necessary by the commission. 1585

(D) To be eligible for a key employee license, the 1586
applicant shall be at least twenty-one years of age and shall 1587
meet the criteria set forth by rule by the commission. 1588

(E) Each application for a key employee license shall be 1589
on a form prescribed by the commission and shall contain all 1590
information required by the commission. The applicant shall set 1591
forth in the application if the applicant has been issued prior 1592
gambling-related licenses; if the applicant has been licensed in 1593
any other state under any other name, and, if so, the name under 1594
which the license was issued and the applicant's age at the time 1595
the license was issued; any criminal conviction the applicant 1596
has had; and if a permit or license issued to the applicant in 1597
any other state has been suspended, restricted, or revoked, and, 1598
if so, the cause and the duration of each action. The applicant 1599
also shall complete a cover sheet for the application on which 1600

the applicant shall disclose the applicant's name, the business 1601
address of the casino operator, management company, permit 1602
holder, holding company, or gaming-related vendor employing the 1603
applicant, the business address and telephone number of such 1604
employer, and the county, state, and country in which the 1605
applicant's residence is located. 1606

(F) Each applicant shall submit with each application, on 1607
a form provided by the commission, two sets of fingerprints. The 1608
commission shall charge each applicant an application fee set by 1609
the commission to cover all actual costs generated by each 1610
licensee and all background checks under this section and 1611
section 3772.07 of the Revised Code. 1612

(G) (1) The casino operator, management company, permit 1613
holder, or holding company by whom a person is employed as a key 1614
employee shall terminate the person's employment in any capacity 1615
requiring a license under this chapter and shall not in any 1616
manner permit the person to exercise a significant influence 1617
over the operation of a casino facility or over an internet 1618
casino gaming operation if: 1619

(a) The person does not apply for and receive a key 1620
employee license within three months of being issued a 1621
provisional license, as established under commission rule. 1622

(b) The person's application for a key employee license is 1623
denied by the commission. 1624

(c) The person's key employee license is revoked by the 1625
commission. 1626

The commission shall notify the casino operator, 1627
management company, permit holder, or holding company who 1628
employs such a person by certified mail, personal service, 1629

common carrier service utilizing any form of delivery requiring 1630
a signed receipt or by an electronic means that provides 1631
evidence of delivery, of any such finding, denial, or 1632
revocation. 1633

(2) A casino operator, management company, permit holder, 1634
or holding company shall not pay to a person whose employment is 1635
terminated under division (G)(1) of this section, any 1636
remuneration for any services performed in any capacity in which 1637
the person is required to be licensed, except for amounts due 1638
for services rendered before notice was received under that 1639
division. A contract or other agreement for personal services or 1640
for the conduct of any casino gaming at a casino facility or 1641
internet casino gaming operation between a casino operator, 1642
management company, permit holder, or holding company and a 1643
person whose employment is terminated under division (G)(1) of 1644
this section may be terminated by the casino operator, 1645
management company, permit holder, or holding company without 1646
further liability on the part of the casino operator, management 1647
company, permit holder, or holding company. Any such contract or 1648
other agreement is deemed to include a term authorizing its 1649
termination without further liability on the part of the casino 1650
operator, management company, permit holder, or holding company 1651
upon receiving notice under division (G)(1) of this section. 1652
That a contract or other agreement does not expressly include 1653
such a term is not a defense in any action brought to terminate 1654
the contract or other agreement, and is not grounds for relief 1655
in any action brought questioning termination of the contract or 1656
other agreement. 1657

(3) A casino operator, management company, permit holder, 1658
or holding company, without having obtained the prior approval 1659
of the commission, shall not enter into any contract or other 1660

agreement with a person who has been found unsuitable, who has
been denied a license, or whose license has been revoked under
division (G)(1) of this section, or with any business enterprise
under the control of such a person, after the date on which the
casino operator, management company, permit holder, or holding
company receives notice under that division.

(H) Notwithstanding the requirements for a license under
this section, the commission shall issue a key employee license
in accordance with Chapter 4796. of the Revised Code to an
applicant if either of the following applies:

(1) The applicant holds a license in another state.

(2) The applicant has satisfactory work experience, a
government certification, or a private certification as
described in that chapter as a key employee of a casino
operator, management company, permit holder, or holding company
in a state that does not issue that license.

Sec. 3772.131. (A) All casino gaming employees are
required to have a casino gaming employee license. "Casino
gaming employee" means the following and their supervisors:

(1) Individuals involved in operating a casino gaming pit,
including dealers, shills, clerks, hosts, and junket
representatives;

(2) Individuals involved in handling money, including
cashiers, change persons, count teams, and coin wrappers;

(3) Individuals involved in operating casino games;

(4) Individuals involved in operating and maintaining slot
machines, including mechanics, floor persons, and change and
payoff persons;

(5) Individuals involved in security, including guards and
game observers; 1689
1690

(6) Individuals involved in the conduct of internet casino
gaming as part of an internet casino gaming operation; 1691
1692

(7) Individuals with duties similar to those described in 1693
divisions (A) (1) to ~~(5)~~ (6) of this section or other persons as 1694
the commission determines. "Casino gaming employee" does not 1695
include an individual whose duties are related solely to 1696
nongaming activities such as entertainment, hotel operation, 1697
maintenance, or preparing or serving food and beverages. 1698

(B) The commission may issue a casino gaming employee 1699
license to an applicant after it has determined that the 1700
applicant is eligible for a license under rules adopted by the 1701
commission and paid any applicable fee. All applications shall 1702
be certified as true. 1703

(C) To be eligible for a casino gaming employee license, 1704
an applicant shall be at least twenty-one years of age. 1705

(D) Each application for a casino gaming employee license 1706
shall be on a form prescribed by the commission and shall 1707
contain all information required by the commission. The 1708
applicant shall set forth in the application if the applicant 1709
has been issued prior gambling-related licenses; if the 1710
applicant has been licensed in any other state under any other 1711
name, and, if so, the name under which the license was issued 1712
and the applicant's age at the time the license was issued; any 1713
criminal conviction the applicant has had; and if a permit or 1714
license issued to the applicant in any other state has been 1715
suspended, restricted, or revoked, and, if so, the cause and the 1716
duration of each action. 1717

(E) Each applicant shall submit with each application, on 1718
a form provided by the commission, two sets of the applicant's 1719
fingerprints. The commission shall charge each applicant an 1720
application fee to cover all actual costs generated by each 1721
licensee and all background checks. 1722

(F) Notwithstanding the requirements for a license under 1723
this section, the commission shall issue a casino gaming 1724
employee license in accordance with Chapter 4796. of the Revised 1725
Code to an applicant if either of the following applies: 1726

(1) The applicant holds a license in another state. 1727

(2) The applicant has satisfactory work experience, a 1728
government certification, or a private certification as 1729
described in that chapter as a casino gaming employee in a state 1730
that does not issue that license. 1731

Sec. 3772.16. (A) Any information concerning the following 1732
submitted, collected, or gathered as part of an application to 1733
the commission for a license or permit under this chapter is 1734
confidential and not subject to disclosure by any state agency 1735
or political subdivision as a record under section 149.43 of the 1736
Revised Code: 1737

(1) A minor child of an applicant; 1738

(2) The social security number, passport number, or 1739
federal tax identification number of an applicant or the spouse 1740
of an applicant; 1741

(3) The home address and telephone number of an applicant 1742
or the spouse or dependent of an applicant; 1743

(4) An applicant's birth certificate; 1744

(5) The driver's license number of an applicant or the 1745

applicant's spouse;	1746
(6) The name or address of a previous spouse of the applicant;	1747 1748
(7) The date of birth of the applicant and the spouse of an applicant;	1749 1750
(8) The place of birth of the applicant and the spouse of an applicant;	1751 1752
(9) The personal financial information and records of an applicant or of an employee or the spouse or dependent of an applicant, including tax returns and information, and records of criminal proceedings;	1753 1754 1755 1756
(10) Any information concerning a victim of domestic violence, sexual assault, or stalking;	1757 1758
(11) The electronic mail address of the spouse or family member of the applicant;	1759 1760
(12) Any trade secret, medical records, and patents or exclusive licenses;	1761 1762
(13) Security information, including risk prevention plans, detection and countermeasures, location of count rooms or other money storage areas, emergency management plans, security and surveillance plans, equipment and usage protocols, and theft and fraud prevention plans and countermeasures;	1763 1764 1765 1766 1767
(14) Information provided in a multijurisdictional personal history disclosure form, including the Ohio supplement, exhibits, attachments, and updates.	1768 1769 1770
(B) Notwithstanding any other law, upon written request from a person, the commission shall provide the following	1771 1772

information to the person except as provided in this chapter:	1773
(1) The information provided under this chapter concerning	1774
a licensee, <u>permit holder</u> , or an applicant;	1775
(2) The amount of the wagering tax and admission tax paid	1776
daily to the state by a licensed applicant or an operating	1777
agent; and	1778
(3) <u>The amount of the internet casino gaming receipts tax</u>	1779
<u>paid monthly to the state by a permit holder;</u>	1780
<u>(4) A copy of a letter providing the reasons for the</u>	1781
denial of an applicant's license <u>or permit</u> or an operating	1782
agent's contract and a copy of a letter providing the reasons	1783
for the commission's refusal to allow an applicant to withdraw	1784
the applicant's application, but with confidential information	1785
redacted if that information is the reason for the denial or	1786
refusal to withdraw.	1787
(C) The individual's name, the individual's place of	1788
employment, the individual's job title, and the individual's	1789
gaming experience that is provided for an individual who holds,	1790
held, or has applied for a license under this chapter is not	1791
confidential. The reason for denial or revocation of a license	1792
or for disciplinary action against the individual and	1793
information submitted by the individual for a felony waiver	1794
request is not confidential. The cover sheet completed by an	1795
applicant for a key employee license under section 3772.13 of	1796
the Revised Code is not confidential.	1797
(D) An individual who holds, held, or has applied for a	1798
license <u>or permit</u> under this chapter may waive the	1799
confidentiality requirements of division (A) of this section.	1800
(E) Confidential information received by the commission	1801

from another jurisdiction relating to a person who holds, held, 1802
or has applied for a license or permit under this chapter is 1803
confidential and not subject to disclosure as a public record 1804
under section 149.43 of the Revised Code. The commission may 1805
share the information referenced in this division with, or 1806
disclose the information to, the inspector general, any 1807
appropriate prosecuting authority, any law enforcement agency, 1808
or any other appropriate governmental or licensing agency, if 1809
the agency that receives the information complies with the same 1810
requirements regarding confidentiality as those with which the 1811
commission must comply. 1812

Sec. 3772.18. (A) Each casino operator, management 1813
company, and holding company involved in the application and 1814
ownership or management of a casino facility, and each permit 1815
holder, shall provide to the commission as applicable: 1816

(1) An annual balance sheet; 1817

(2) An annual income statement; 1818

(3) An annual audited financial statement; 1819

(4) A list of the stockholders or other persons having at 1820
least a five per cent ownership interest in the casino operator, 1821
management company, permit holder, or holding company and any 1822
other information the commission considers necessary for the 1823
effective administration of this chapter; 1824

(5) Notification of any material changes to the 1825
applicant's ~~or,~~ licensee's, or permit holder's stockholders 1826
must be provided to the commission within sixty days of the 1827
change. Notification of any refinancing and debt issuance shall 1828
be in accordance with rules adopted by the commission under 1829
Chapter 119. of the Revised Code; and 1830

(6) An applicant's compulsive and problem gambling plan. A 1831
casino operator or permit holder shall submit an annual summary 1832
of its compulsive and problem gambling plan to the commission. 1833
The plan at a minimum shall contain the following elements: 1834

(a) The goals of the plan and procedures and timetables to 1835
implement the plan; 1836

(b) The identification of the individual who will be 1837
responsible for the implementation and maintenance of the plan; 1838

(c) Policies and procedures including the following: 1839

(i) The commitment of the casino operator or permit holder 1840
to train appropriate employees; 1841

(ii) The duties and responsibilities of the employees 1842
designated to implement or participate in the plan; 1843

(iii) The responsibility of patrons with respect to 1844
responsible gambling; 1845

(iv) Procedures for providing information to individuals 1846
regarding community, public and private treatment services, 1847
gamblers anonymous programs, and similar treatment or addiction 1848
therapy programs designed to prevent, treat, or monitor 1849
compulsive and problem gamblers and to counsel family members; 1850

(v) The provision of printed or electronic material to 1851
educate patrons about compulsive and problem gambling and to 1852
inform them about treatment services available to compulsive and 1853
problem gamblers and their families; 1854

(vi) The employee training program; 1855

(vii) Procedures to prevent underage gambling; 1856

(viii) Procedures to prevent intoxicated patrons from 1857

gambling; 1858

(ix) The plan for posting signs within the casino facility 1859
containing gambling treatment information, if applicable; 1860

(x) The plan for displaying gambling treatment information 1861
prominently to internet casino gaming patrons, if applicable, 1862
including when a patron logs on or off an internet casino gaming 1863
web site or mobile application. 1864

(B) Each casino operator shall submit quarterly updates 1865
and an annual report to the commission of its adherence to the 1866
plans and goals submitted under division (A) of this section. 1867

(C) Preference shall be given to each of the following to 1868
train employees for casino-related employment opportunities: 1869

(1) State institutions of higher education as defined in 1870
section 3345.011 of the Revised Code; 1871

(2) Private career schools holding program authorizations 1872
issued by the state board of career colleges and schools under 1873
division (C) of section 3332.05 of the Revised Code; 1874

(3) Private institutions exempt from regulation under 1875
Chapter 3332. of the Revised Code as prescribed in section 1876
3333.046 of the Revised Code. 1877

Sec. 3772.20. (A) A-Except as otherwise permitted under 1878
section 3772.42 of the Revised Code, a maximum of five thousand 1879
slot machines may be operated at a casino facility. Each casino 1880
operator for each casino facility shall determine the total 1881
number of slot machines in their facility, up to a maximum of 1882
five thousand slot machines that may be operated at such casino 1883
facility. There shall be no limit on the number of table games 1884
allowed at each casino facility. 1885

(B) Any slot machine game or table game currently 1886
authorized in, and any future slot machine or table game 1887
authorized in, the states of Indiana, Michigan, Pennsylvania, 1888
and West Virginia may be conducted at casino facilities in this 1889
state and may be offered through internet casino gaming at the 1890
discretion of a licensed casino operator or permit holder, as 1891
applicable, but only after being approved, upon application by a 1892
licensed casino operator or permit holder, by the commission. 1893

(C) Minimum and maximum wagers on casino gaming shall be 1894
determined by casino operators and permit holders, subject to 1895
the commission's approval. 1896

(D) No slot machine shall be set to pay out less than the 1897
theoretical payout percentage, which shall be not less than 1898
eighty-five per cent, as specifically approved by the 1899
commission. The commission shall adopt rules that define the 1900
theoretical payout percentage of a slot machine based on the 1901
total value of the jackpots expected to be paid by a slot 1902
machine divided by the total value of slot machine wagers 1903
expected to be made on that slot machine during the same portion 1904
of the game cycle and define an equivalent theoretical payout 1905
percentage for slot machine gaming offered through internet 1906
casino gaming. In determining the theoretical payout percentage, 1907
the commission may consider market conditions, the payout 1908
percentage in other states, the impact on gaming within the 1909
market, or any other factor the commission deems relevant. The 1910
commission may adjust the payout percentage at any time. 1911

Sec. 3772.22. (A) All casino facility operations shall use 1912
a cashless wagering system whereby all wagerers' money is 1913
converted to chips, tokens, tickets, electronic cards, or other 1914
instruments of value at the request of the wagerer that may only 1915

be used for wagering at a casino facility. Wagering shall not be 1916
conducted with money or other negotiable currency. 1917

(B) ~~Wagers~~ Except as otherwise permitted under section 1918
3772.43 of the Revised Code, wagers may be received only from a 1919
person present at a casino facility. A wagerer present at a 1920
casino facility shall not place or attempt to place a wager on 1921
behalf of an individual who is not present at the casino 1922
facility. 1923

Sec. 3772.23. (A) ~~All~~ Except as otherwise permitted under 1924
section 3772.43 of the Revised Code, all tokens, chips, or 1925
electronic cards that are used to make wagers shall be purchased 1926
from the casino operator or management company while at a casino 1927
facility that has been approved by the commission. Chips, 1928
tokens, tickets, electronic cards, or similar objects may be 1929
used while at the casino facility only for the purpose of making 1930
wagers on casino games. 1931

(B) Casino operators ~~and~~, management companies, and 1932
permit holders may provide promotional gaming credits to their 1933
patrons. Promotional gaming credits shall be subject to 1934
oversight by the commission. 1935

(C) Casino operators ~~and~~, management companies, and 1936
permit holders shall not do any of the following: 1937

(1) Obtain a license to operate a check-cashing business 1938
under sections 1315.01 to 1315.30 of the Revised Code; 1939

(2) Obtain a license to provide loans under sections 1940
1321.01 to 1321.19 of the Revised Code; 1941

(3) Obtain a license to provide loans under sections 1942
1321.35 to 1321.48 of the Revised Code. 1943

Sec. 3772.26. (A) Each of the four casino facilities and 1944
each internet casino gaming operation shall be subject to all 1945
applicable state laws and local ordinances related to health and 1946
building codes, or any related requirements and provisions. 1947
Notwithstanding the foregoing, no local zoning, land use laws, 1948
subdivision regulations or similar provisions shall prohibit the 1949
development or operation of the four casino facilities, the 1950
establishment of an internet casino gaming operation, or casino 1951
gaming set forth herein, provided that no casino facility or 1952
internet casino gaming operation shall be located in a district 1953
zoned exclusively residential as of January 1, 2009. 1954

(B) No municipal corporation or other political 1955
subdivision in which a casino facility or internet casino gaming 1956
operation is located shall be required to provide or improve 1957
infrastructure, appropriate property, or otherwise take any 1958
affirmative legislative or administrative action to assist 1959
development or operation of a casino facility or internet casino 1960
gaming operation, regardless of the source of funding but if 1961
such action is essential to the development or operation of a 1962
casino facility or internet casino gaming operation, the 1963
municipal corporation or other political subdivision may charge 1964
the casino operator or permit holder for any costs incurred for 1965
such action. 1966

Sec. 3772.31. (A) The commission, by and through the 1967
executive director of the commission and as required under 1968
section 125.05 of the Revised Code, may enter into contracts 1969
necessary to ensure the proper operation and reporting of all 1970
casino gaming authorized under this chapter. The commission 1971
shall not require use of a central system by a casino operator 1972
or permit holder if the casino operator or permit holder is in 1973
compliance with this chapter. If the commission determines, 1974

after written notice to the casino operator or permit holder and 1975
a hearing under section 3772.04 of the Revised Code, that a 1976
casino operator or permit holder is not in compliance with this 1977
chapter, the commission may determine it is necessary to require 1978
the casino operator or permit holder to install and implement a 1979
central system under such conditions as the commission may 1980
require. Before any such hearing, the commission shall provide 1981
the casino operator or permit holder with written notice that 1982
the casino operator or permit holder is not in compliance with a 1983
specific requirement of this chapter, describe the requirement, 1984
and provide the casino operator or permit holder at least thirty 1985
days to cure the noncompliance or, if the cure cannot be 1986
reasonably rectified within thirty days, require the casino 1987
operator or permit holder to demonstrate to the commission's 1988
satisfaction that the casino operator or permit holder is 1989
diligently pursuing the required cure. The system shall be 1990
operated by or under the commission's control. If the commission 1991
determines that a central system is necessary and adopts rules 1992
authorizing a central system, casino operators and permit 1993
holders shall be responsible for the costs of the central system 1994
as it relates to casino facilities or internet casino gaming, as 1995
applicable. 1996

(B) The commission shall certify independent testing 1997
laboratories to scientifically test and technically evaluate all 1998
slot machines, mechanical, electromechanical, or electronic 1999
table games, slot accounting systems, and other electronic 2000
gaming equipment for compliance with this chapter. The certified 2001
independent testing laboratories shall be accredited by a 2002
national accreditation body. The commission shall certify an 2003
independent testing laboratory if it is competent and qualified 2004
to scientifically test and evaluate electronic gaming equipment 2005

for compliance with this chapter and to otherwise perform the 2006
functions assigned to an independent testing laboratory under 2007
this chapter. An independent testing laboratory shall not be 2008
owned or controlled by, or have any interest in, a gaming- 2009
related vendor of electronic gaming equipment. The commission 2010
shall prepare a list of certified independent testing 2011
laboratories from which independent testing laboratories shall 2012
be chosen for all purposes under this chapter. 2013

Sec. 3772.34. There is hereby created in the state 2014
treasury the casino operator settlement fund. The fund shall 2015
receive any money paid to the state by the operators of casino 2016
facilities or by permit holders in excess of any licenses, 2017
permits, or fees provided by this chapter or by Section 6(C) of 2018
Article XV, Ohio Constitution, and in excess of any taxes as 2019
provided by Title LVII of the Revised Code. Moneys in the fund 2020
may be used for activities related to workforce development, 2021
economic development, job creation, training, education, food 2022
banks, and expenses. 2023

Sec. 3772.35. ~~(A)(A)(1)~~ Any action asserting that this 2024
chapter, or any portion of this chapter, ~~or any rule adopted~~ 2025
~~under this chapter as enacted by H.B. 386 of the 129th general~~ 2026
assembly, violates any provision of the Ohio Constitution shall 2027
be brought in the court of common pleas of Franklin county 2028
~~within ninety days after the effective date of the enactment of~~ 2029
~~this section by Sub. H.B. 386 of the 129th general assembly or~~ 2030
not later than September 9, 2012. 2031

(2) Any action asserting that any amendment to this 2032
chapter violates any provision of the Ohio Constitution shall be 2033
brought in the court of common pleas of Franklin county within 2034
ninety days after the effective date of the amendment. 2035

(3) Any action asserting that any rule adopted under this 2036
chapter violates any provision of the Ohio Constitution shall be 2037
brought in the court of common pleas of Franklin county within 2038
ninety days after the effective date of ~~any the rule, as~~ 2039
~~applicable.~~ 2040

(B) Any claim asserting that any action taken by the 2041
commission under this chapter violates any provision of the Ohio 2042
Constitution or any provision of the Revised Code shall be 2043
brought in the court of common pleas of Franklin county within 2044
sixty days after the action is taken. 2045

(C) Divisions (A) and (B) of this section do not apply to 2046
any claim within the original jurisdiction of the supreme court 2047
or a court of appeals under Article IV of the Ohio Constitution. 2048

(D) The court of common pleas of Franklin county shall 2049
give any claim filed under division (A) or (B) of this section 2050
priority over all other civil cases before the court, 2051
irrespective of position on the court's calendar, and shall make 2052
a determination on the claim expeditiously. A court of appeals 2053
shall give any appeal from a final order issued in a case 2054
brought under division (A) or (B) of this section priority over 2055
all other civil cases before the court, irrespective of position 2056
on the court's calendar, and shall make a determination on the 2057
appeal expeditiously. 2058

Sec. 3772.37. (A) Pursuant to section 131.02 of the 2059
Revised Code, the attorney general shall develop and implement a 2060
real time data match program and make it available to each 2061
casino operator ~~and~~, management company, and permit holder to 2062
identify patrons who owe amounts to the state or a political 2063
subdivision. 2064

(B) (1) Before disbursing any casino winnings to a patron 2065
that meet or exceed the reportable winnings amount set by 26 2066
U.S.C. 6041, a casino operator ~~or~~, management company, or 2067
permit holder shall consult the data match program to determine 2068
whether the patron owes any amounts to the state or a political 2069
subdivision. If the data match program indicates that the patron 2070
owes any amounts to the state or a political subdivision, the 2071
casino operator ~~or~~, management company, or permit holder shall 2072
withhold from the patron's winnings an amount sufficient to 2073
satisfy those amounts, up to the amount of the winnings. 2074

(2) If the data match program described in section 3123.90 2075
of the Revised Code indicates that the patron also is in default 2076
under a support order, the casino operator ~~or~~, management 2077
company, or permit holder shall transmit to the department of 2078
job and family services an amount sufficient to satisfy any past 2079
due support owed by the patron, up to the amount of the 2080
winnings, before transmitting any remaining amount to the 2081
attorney general under division (C) of this section. 2082

(C) (1) Not later than seven days after withholding an 2083
amount under division (B) of this section, the casino operator 2084
 ~~or~~, management company, or permit holder shall transmit to the 2085
attorney general any amount withheld and not already disbursed 2086
to the department of job and family services under section 2087
3123.90 of the Revised Code as payment on the amount owed. 2088

(2) If the patron owes more than one amount to the state 2089
or a political subdivision as identified by the data match 2090
program described in this section, the amount owed to the state 2091
shall be satisfied first, except that any amounts owed under 2092
section 5739.33 and division (G) of section 5747.07 of the 2093
Revised Code shall have first priority. 2094

(D) Except as otherwise provided in section 131.021 of the Revised Code, this section applies only to amounts owed that have become final.

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

Sec. 3772.40. (A) A licensed casino operator may apply to the Ohio casino control commission, on a form prescribed by the commission, for an internet casino gaming permit.

(B) An applicant for an initial internet casino gaming permit shall pay the following fees:

(1) A nonrefundable application fee of an amount prescribed by the commission, which shall be at least one hundred thousand dollars, to be deposited in the casino control commission fund;

(2) A permit fee of an amount prescribed by the commission, which shall be at least three hundred thousand dollars, to be deposited in the casino control commission fund;

(3) A problem gambling fee of two hundred fifty thousand dollars, to be deposited in the problem casino gambling and addictions fund.

(C) An applicant for a renewed internet casino gaming permit shall pay the following fees:

(1) A permit fee of an amount prescribed by the commission, which shall be at least two hundred fifty thousand dollars, to be deposited in the casino control commission fund;

(2) A problem gambling fee of two hundred fifty thousand dollars, to be deposited in the problem casino gambling and

addictions fund. 2123

(D) An internet casino gaming permit is valid for a period 2124
of one year. 2125

Sec. 3772.41. (A) A licensed casino operator may designate 2126
one or more persons to operate internet casino gaming on behalf 2127
of the licensed casino operator pursuant to a written agreement 2128
with the licensed casino operator. Each such person shall apply 2129
to the Ohio casino control commission, on a form prescribed by 2130
the commission, for an internet casino gaming associate permit. 2131

(B) An applicant for an initial internet casino gaming 2132
associate permit shall pay the following fees: 2133

(1) A nonrefundable application fee in an amount 2134
prescribed by the commission, which shall be at least one 2135
hundred thousand dollars, to be deposited in the casino control 2136
commission fund; 2137

(2) A permit fee in an amount prescribed by the 2138
commission, which shall be at least three hundred thousand 2139
dollars, to be deposited in the casino control commission fund. 2140

(C) An applicant for a renewed internet casino gaming 2141
associate permit shall pay a permit fee in an amount prescribed 2142
by the commission, which shall be at least two hundred fifty 2143
thousand dollars, to be deposited in the casino control 2144
commission fund. 2145

(D) An internet casino gaming associate permit is valid 2146
for a period of one year, provided that an internet casino 2147
gaming associate permit ceases to be valid if the licensed 2148
casino operator revokes its designation under division (A) of 2149
this section. 2150

Sec. 3772.42. (A) A permit holder may conduct internet 2151
casino gaming in this state in accordance with this chapter and 2152
with the rules of the Ohio casino control commission. No person 2153
who lacks a current and valid internet casino gaming permit or 2154
internet casino gaming associate permit shall conduct internet 2155
casino gaming. 2156

(B) An internet casino gaming operation shall be located 2157
on premises in this state that are under the control of the 2158
permit holder. A facility, or an area of a casino facility, that 2159
is used to conduct internet casino gaming shall meet all of the 2160
following requirements: 2161

(1) It shall be secure and inaccessible to the public and 2162
shall be under the complete control of the permit holder. 2163

(2) It shall be arranged in a manner that promotes optimum 2164
security for internet casino gaming and that does not interfere 2165
with the ability of the commission to supervise the internet 2166
casino gaming operation. 2167

(3) It shall include a closed circuit visual monitoring 2168
system according to specifications approved by the commission. 2169
The permit holder shall provide the commission at all times with 2170
physical access to the facility and with remote access to the 2171
visual monitoring system. 2172

(4) It shall comply with any other requirements prescribed 2173
by the commission by rule. 2174

(C) No permit holder shall retain any person to act as an 2175
internet gaming marketing affiliate for the permit holder unless 2176
the person has a current and valid internet gaming marketing 2177
affiliate license issued under Chapter 3775. of the Revised 2178
Code. 2179

Sec. 3772.43. (A) Except as otherwise permitted under 2180
section 3772.44 of the Revised Code, a permit holder may accept 2181
internet casino gaming wagers only from individuals who are at 2182
least twenty-one years of age and who are physically located in 2183
this state. The permit holder shall use location-based 2184
technology and age verification technology to prohibit 2185
ineligible individuals from participating in internet casino 2186
gaming. 2187

(B) A permit holder may accept an internet casino gaming 2188
wager from an individual only using funds in the individual's 2189
electronic wagering account established with the permit holder 2190
under the individual's full legal name. A permit holder shall 2191
not accept a wager in an amount that exceeds the available funds 2192
in the account. 2193

Sec. 3772.44. The Ohio casino control commission may, by 2194
rule, allow permit holders to accept internet casino gaming 2195
wagers from individuals who are not physically located in this 2196
state if the commission determines that doing so would not be 2197
inconsistent with federal law or the laws of the jurisdictions 2198
in which the individuals are located. The commission may enter 2199
into reciprocal agreements with other jurisdictions to allow 2200
permit holders to accept internet casino gaming wagers from 2201
individuals located in those jurisdictions, to the extent 2202
consistent with federal law and the laws of this state. 2203

Sec. 3772.45. (A) (1) In addition to participating in the 2204
voluntary exclusion program established under division (D) (10) 2205
of section 3772.03 of the Revised Code, a permit holder shall 2206
provide mechanisms by which an internet casino gaming patron may 2207
do either of the following on a voluntary basis: 2208

(a) Limit the amount of funds the patron may wager with 2209

the permit holder through internet casino gaming during a given 2210
period; 2211

(b) Suspend the patron's ability to participate in 2212
internet casino gaming offered by the permit holder for a given 2213
period. 2214

(2) The mechanisms described in division (A) (1) of this 2215
section shall not prevent a patron from withdrawing funds from 2216
the patron's electronic gaming account. 2217

(3) During any voluntary suspension period of seventy-two 2218
hours or more, the permit holder shall make all reasonable 2219
attempts, as determined by the commission, to cease all direct 2220
marketing efforts to the patron. 2221

(B) The Ohio casino control commission annually shall 2222
engage a person or entity with expertise in the area of problem 2223
gambling and gambling addiction to prepare and distribute a 2224
report concerning the impact of internet casino gaming on the 2225
rates of problem gambling and gambling addiction in this state. 2226
The commission shall pay the cost of preparing and distributing 2227
the report out of the permit fees collected under sections 2228
3772.40 and 3772.41 of the Revised Code. 2229

Sec. 3772.99. (A) The commission shall levy and collect 2230
penalties for noncriminal violations of this chapter. 2231
Noncriminal violations include using the term "casino" in any 2232
advertisement in regard to a facility operating video lottery 2233
terminals, as defined in section 3770.21 of the Revised Code, in 2234
this state. Moneys collected from such penalty levies shall be 2235
credited to the general revenue fund. 2236

(B) If a licensed casino operator, management company, 2237
permit holder, holding company, gaming-related vendor, or key 2238

employee violates this chapter or engages in a fraudulent act, 2239
the commission may suspend or revoke the license or permit and 2240
may do either or both of the following: 2241

(1) Suspend, revoke, or restrict the casino gaming 2242
operations of a casino operator or the internet casino gaming 2243
operation of a permit holder, as applicable; 2244

(2) Require the removal of a management company, key 2245
employee, or discontinuance of services from a gaming-related 2246
vendor. 2247

(C) The commission shall impose civil penalties against a 2248
person who violates this chapter under the penalties adopted by 2249
commission rule. 2250

(D) A person who purposely or knowingly does any of the 2251
following commits a misdemeanor of the first degree on the first 2252
offense and a felony of the fifth degree for a subsequent 2253
offense: 2254

(1) Makes a false statement on an application submitted 2255
under this chapter; 2256

(2) Permits a person less than twenty-one years of age to 2257
make a wager at a casino facility or through internet casino 2258
gaming; 2259

(3) Aids, induces, or causes a person less than twenty-one 2260
years of age who is not an employee of the casino gaming 2261
operation to enter or attempt to enter a casino facility or to 2262
participate in internet casino gaming; 2263

(4) Enters or attempts to enter a casino facility while 2264
under twenty-one years of age, unless the person enters a 2265
designated area as described in section 3772.24 of the Revised 2266

Code;	2267
(5) Is a casino operator or employee and participates in casino gaming at the casino facility at which the casino operator or employee has an interest or is employed or at an affiliated casino facility in this state other than as part of operation or employment;	2268 2269 2270 2271 2272
<u>(6) Is a permit holder or a permit holder's employee and participates in internet casino gaming through the permit holder's internet casino gaming operation or through an affiliated internet casino gaming operation in this state other than as part of operating internet casino gaming or as part of the person's employment.</u>	2273 2274 2275 2276 2277 2278
(E) A person who purposely or knowingly does any of the following commits a felony of the fifth degree on a first offense and a felony of the fourth degree for a subsequent offense. If the person is a licensee <u>or permit holder</u> under this chapter, the commission shall revoke the person's license <u>or permit</u> after the first offense.	2279 2280 2281 2282 2283 2284
(1) Uses or possesses with the intent to use a device to assist in projecting the outcome of the casino game, keeping track of the cards played, analyzing the probability of the occurrence of an event relating to the casino game, or analyzing the strategy for playing or betting to be used in the casino game, except as permitted by the commission;	2285 2286 2287 2288 2289 2290
(2) Cheats at a casino game;	2291
(3) Manufactures, sells, or distributes any cards, chips, dice, game, or device that is intended to be used to violate this chapter;	2292 2293 2294
(4) Alters or misrepresents the outcome of a casino game	2295

on which wagers have been made after the outcome is made sure	2296
but before the outcome is revealed to the players;	2297
(5) Places, increases, or decreases a wager on the outcome	2298
of a casino game after acquiring knowledge that is not available	2299
to all players and concerns the outcome of the casino game that	2300
is the subject of the wager;	2301
(6) Aids a person in acquiring the knowledge described in	2302
division (E) (5) of this section for the purpose of placing,	2303
increasing, or decreasing a wager contingent on the outcome of a	2304
casino game;	2305
(7) Claims, collects, takes, or attempts to claim,	2306
collect, or take money or anything of value in or from a casino	2307
game with the intent to defraud or without having made a wager	2308
contingent on winning a casino game;	2309
(8) Claims, collects, or takes an amount of money or thing	2310
of value of greater value than the amount won in a casino game;	2311
(9) Uses or possesses counterfeit chips, tokens, or	2312
cashless wagering instruments in or for use in a casino game;	2313
(10) Possesses a key or device designed for opening,	2314
entering, or affecting the operation of a casino game, drop box,	2315
or an electronic or a mechanical device connected with the	2316
casino game or removing coins, tokens, chips, or other contents	2317
of a casino game. This division does not apply to a casino	2318
operator, management company, <u>permit holder,</u> or gaming-related	2319
vendor or their agents and employees in the course of agency or	2320
employment.	2321
(11) Possesses materials used to manufacture a device	2322
intended to be used in a manner that violates this chapter;	2323

(12) Operates a casino gaming operation in which wagering 2324
is conducted or is to be conducted in a manner other than the 2325
manner required under this chapter or a skill-based amusement 2326
machine operation in a manner other than the manner required 2327
under Chapter 2915. of the Revised Code. 2328

(F) The possession of more than one of the devices 2329
described in division (E) (9), (10), or (11) of this section 2330
creates a rebuttable presumption that the possessor intended to 2331
use the devices for cheating. 2332

(G) A person who purposely or knowingly does any of the 2333
following commits a felony of the third degree. If the person is 2334
a licensee or permit holder under this chapter, the commission 2335
shall revoke the person's license or permit after the first 2336
offense. A public servant or party official who is convicted 2337
under this division is forever disqualified from holding any 2338
public office, employment, or position of trust in this state. 2339

(1) Offers, promises, or gives anything of value or 2340
benefit to a person who is connected with the casino operator, 2341
management company, permit holder, holding company, or gaming- 2342
related vendor, including their officers and employees, under an 2343
agreement to influence or with the intent to influence the 2344
actions of the person to whom the offer, promise, or gift was 2345
made in order to affect or attempt to affect the outcome of a 2346
casino game or an official action of a commission member, agent, 2347
or employee; 2348

(2) Solicits, accepts, or receives a promise of anything 2349
of value or benefit while the person is connected with a casino 2350
or internet casino gaming operation, including an officer or 2351
employee of a casino operator, management company, permit 2352
holder, or gaming-related vendor, under an agreement to 2353

influence or with the intent to influence the actions of the 2354
person to affect or attempt to affect the outcome of a casino 2355
game or an official action of a commission member, agent, or 2356
employee; 2357

(H) A person who knowingly or intentionally does any of 2358
the following while participating in casino gaming or otherwise 2359
transacting with a casino facility or internet casino gaming 2360
operation as permitted by Chapter 3772. of the Revised Code 2361
commits a felony of the fifth degree on a first offense and a 2362
felony of the fourth degree for a subsequent offense: 2363

(1) Causes or attempts to cause a casino facility or 2364
permit holder to fail to file a report required under 31 U.S.C. 2365
5313(a) or 5325 or any regulation prescribed thereunder or 2366
section 1315.53 of the Revised Code, or to fail to file a report 2367
or maintain a record required by an order issued under section 2368
21 of the "Federal Deposit Insurance Act" or section 123 of Pub. 2369
L. No. 91-508; 2370

(2) Causes or attempts to cause a casino facility or 2371
permit holder to file a report required under 31 U.S.C. 5313(a) 2372
or 5325 or any regulation prescribed thereunder or section 2373
1315.53 of the Revised Code, to file a report or to maintain a 2374
record required by any order issued under 31 U.S.C. 5326, or to 2375
maintain a record required under any regulation prescribed under 2376
section 21 of the "Federal Deposit Insurance Act" or section 123 2377
of Pub. L. No. 91-508 that contains a material omission or 2378
misstatement of fact; 2379

(3) With one or more casino facilities or permit holders, 2380
structures a transaction, is complicit in structuring a 2381
transaction, attempts to structure a transaction, or is 2382
complicit in an attempt to structure a transaction. 2383

(I) A person who is convicted of a felony described in this chapter may be barred for life from entering a casino facility <u>or participating in casino gaming</u> by the commission.	2384 2385 2386
(J) As used in division (H) of this section:	2387
(1) To be "complicit" means to engage in any conduct of a type described in divisions (A) (1) to (4) of section 2923.03 of the Revised Code.	2388 2389 2390
(2) "Structure a transaction" has the same meaning as in section 1315.51 of the Revised Code.	2391 2392
(K) Premises used or occupied in violation of division (E) (12) of this section constitute a nuisance subject to abatement under Chapter 3767. of the Revised Code.	2393 2394 2395
Sec. 3775.01. As used in this chapter:	2396
(A) "Applicant" means a person that applies to the Ohio casino control commission for a license under this chapter.	2397 2398
(B) " Casino operator " <u>has operator,</u> " <u>internet casino gaming,</u> " " <u>internet casino gaming operation,</u> " and " <u>permit holder</u> " <u>have the same meaning-meanings</u> as in section 3772.01 of the Revised Code.	2399 2400 2401 2402
(C) "Collegiate sport or athletic event" means a sport or athletic event offered or sponsored by, or played in connection with, a public or private institution that offers educational services beyond the secondary level.	2403 2404 2405 2406
(D) "Commission" means the Ohio casino control commission.	2407
(E) "Esports event" means an organized video game competition that is regulated by a sports governing body and that is held between professional players who play individually	2408 2409 2410

or as teams. 2411

(F) "Internet gaming marketing affiliate" means a person 2412
that promotes an online sports pool or an internet casino gaming 2413
operation to the public using original content created by the 2414
person, in exchange for a commission based on the number of 2415
patrons referred to the online sports pool or internet casino 2416
gaming operation or the amounts wagered at the online sports 2417
pool or internet casino gaming operation as a result of the 2418
promotion. A person is not considered an internet gaming 2419
marketing affiliate on the sole basis that the person 2420
disseminates an advertisement for an online sports pool or an 2421
internet casino gaming operation in exchange for a flat fee or a 2422
fee per impression. 2423

(G) "Lottery sports gaming" has the same meaning as in 2424
section 3770.23 of the Revised Code. 2425

~~(G)(1)~~ (H)(1) "Mobile management services provider" means 2426
a person that contracts with a type A sports gaming proprietor 2427
under section 3775.05 of the Revised Code to operate sports 2428
gaming on behalf of the sports gaming proprietor and that is 2429
licensed by the Ohio casino control commission as a mobile 2430
management services provider under that section. 2431

(2) "Management services provider" means a person that 2432
contracts with a type B sports gaming proprietor under section 2433
3775.051 of the Revised Code to operate sports gaming on behalf 2434
of the sports gaming proprietor and that is licensed by the Ohio 2435
casino control commission as a management services provider 2436
under that section. 2437

~~(H)~~ (I) "Official league data" means statistics, results, 2438
outcomes, and other data related to a sporting event provided by 2439

the appropriate sports governing body or its designee. 2440

~~(I)~~ (J) "Online sports pool" means sports gaming in which 2441
a wager on a sporting event is made through a computer or mobile 2442
device and accepted through an online gaming web site that is 2443
operated by a type A sports gaming proprietor or mobile 2444
management services provider. 2445

~~(J)~~ (K) "Professional sport or athletic event" means an 2446
event at which two or more persons participate in sports or 2447
athletic events and receive compensation, or the potential for 2448
compensation based on their performance, in excess of actual 2449
expenses for their participation in the event. 2450

~~(K)~~ (L) "Professional sports organization" means any of 2451
the following: 2452

(1) The owner of a professional sports team in this state 2453
that is a member of the national football league, the national 2454
hockey league, major league baseball, major league soccer, or 2455
the national basketball association; 2456

(2) The owner of a sports facility in this state that 2457
hosts an annual tournament on the professional golf association 2458
tour or a wholly owned for-profit subsidiary of the owner, if 2459
the owner is a nonprofit corporation or organization; 2460

(3) A promoter of a national association for stock car 2461
auto racing national touring race conducted in this state. 2462

~~(I)~~ (M) "Promotional gaming credit" means a credit, 2463
discount, or other similar item issued to a patron to enable the 2464
placement of, or increase in, a wager on a sporting event. 2465

~~(M)~~ (N) "Proposition bet" means a wager on a sporting 2466
event that is based on whether an identified instance or 2467

statistical achievement will occur, will be achieved, or will be 2468
surpassed, other than the score or outcome of the sporting event 2469
or parts of the sporting event, such as quarters, halves, 2470
periods, or innings. 2471

~~(N) (1)~~ (O) (1) Except as otherwise provided in divisions 2472
~~(N) (2)~~ (O) (2) and (3) of this section, "sporting event" means 2473
any professional sport or athletic event, any collegiate sport 2474
or athletic event, any Olympic or international sports 2475
competition event, any motor race event, any esports event, or 2476
any other special event the Ohio casino control commission 2477
authorizes for sports gaming, the individual performance 2478
statistics of athletes or participants in such an event, or a 2479
combination of those. 2480

(2) "Sporting event" does not include an event for primary 2481
or secondary school students, whether conducted or sponsored by 2482
a primary or secondary school or by another person, or the 2483
individual performance statistics of athletes or participants in 2484
such an event. 2485

(3) "Sporting event" includes an event that involves 2486
athletes or participants who are under eighteen years of age, or 2487
the individual performance statistics of athletes or 2488
participants in the event, only if the Ohio casino control 2489
commission authorizes the event for sports gaming. 2490

~~(O) (1)~~ (P) (1) "Sports gaming" means the business of 2491
accepting wagers on sporting events. 2492

(2) Except as otherwise provided in division ~~(O) (3)~~ (P) (3) 2493
of this section and in section 3770.25 of the Revised Code, 2494
"sports gaming" includes any system or method of wagering on 2495
sporting events that the Ohio casino control commission 2496

approves, including exchange wagering, parlays, spreads, over- 2497
under, moneyline, in-game wagering, single game bets, teaser 2498
bets, in-play bets, proposition bets, pools, pari-mutuel sports 2499
wagering pools, or straight bets. 2500

(3) "Sports gaming" does not include any of the following: 2501

(a) Wagering on horse racing; 2502

(b) Lottery games authorized under Chapter 3770. of the 2503
Revised Code, including video lottery terminals, other than 2504
lottery sports gaming authorized under sections 3770.23 to 2505
3770.25 of the Revised Code; 2506

(c) Casino gaming authorized under division (C) of Section 2507
6 of Article XV, Ohio Constitution and Chapter 3772. of the 2508
Revised Code; 2509

(d) Fantasy contests authorized under Chapter 3774. of the 2510
Revised Code. 2511

~~(P)~~ (Q) "Sports gaming equipment" means any of the 2512
following that directly relate to or affect, or are used or 2513
consumed in, the operation of sports gaming: 2514

(1) Any mechanical, electronic, or other device, 2515
mechanism, or equipment, including a self-service sports gaming 2516
terminal; 2517

(2) Any software, application, components, or other goods; 2518

(3) Anything to be installed or used on a patron's 2519
personal device. 2520

~~(Q)~~ (R) "Sports gaming facility" means a designated area 2521
of a building or structure in which patrons may place wagers on 2522
sporting events with a type B sports gaming proprietor either in 2523

person or using self-service sports gaming terminals. 2524

~~(R)~~ (S) "Sports gaming license" means a sports gaming 2525
proprietor license, a mobile management services provider 2526
license, a management services provider license, a sports gaming 2527
occupational license, a type C sports gaming host license, ~~or~~ a 2528
sports gaming supplier license, or an internet gaming marketing 2529
affiliate license issued by the Ohio casino control commission 2530
under this chapter. 2531

~~(S)~~ (T) "Sports gaming licensee" means a person who holds 2532
a valid sports gaming license. 2533

~~(T)~~ (U) "Sports gaming proprietor" means a person licensed 2534
by the Ohio casino control commission to offer sports gaming in 2535
this state as a type A, type B, or type C sports gaming 2536
proprietor. 2537

~~(U)~~ (V) "Sports gaming receipts" has the same meaning as 2538
in section 5753.01 of the Revised Code. 2539

~~(V)(1)~~ (W)(1) "Sports gaming supplier" means a person or 2540
entity that provides sports gaming equipment or related services 2541
to a sports gaming proprietor, mobile management services 2542
provider, or management services provider, including providing 2543
services, directly or indirectly, that are necessary to create a 2544
betting market or to determine bet outcomes. 2545

(2) A sports gaming supplier that provides sports gaming 2546
equipment or services to be used through a sports gaming 2547
proprietor, mobile management services provider, or management 2548
services provider is not considered a sports gaming proprietor, 2549
mobile management services provider, or management services 2550
provider solely on that basis. 2551

(3) A sports governing body that provides official league 2552

data concerning its own sporting event to a sports gaming 2553
proprietor, mobile management services provider, management 2554
services provider, or sports gaming supplier is not considered a 2555
sports gaming supplier solely on that basis. 2556

~~(W)~~ (X) "Sports gaming voluntary exclusion program" means 2557
the program described in division (B)(11) of section 3775.02 of 2558
the Revised Code. 2559

~~(X)~~ (Y) "Sports governing body" means a regional, 2560
national, or international organization having ultimate 2561
authority over the rules and codes of conduct with respect to a 2562
sporting event and the participants in the sporting event. 2563

~~(Y)~~ (Z) "Type A sports gaming proprietor" means a sports 2564
gaming proprietor licensed by the Ohio casino control commission 2565
to offer sports gaming through an online sports pool. 2566

~~(Z)~~ (AA) "Type B sports gaming proprietor" means a sports 2567
gaming proprietor licensed by the Ohio casino control commission 2568
to offer sports gaming at a sports gaming facility. 2569

~~(AA)~~ (BB) "Type C sports gaming proprietor" means a sports 2570
gaming proprietor licensed by the Ohio casino control commission 2571
to offer sports gaming through self-service or clerk-operated 2572
sports gaming terminals located at type C sports gaming hosts' 2573
facilities. 2574

~~(BB)~~ (CC) "Type C sports gaming host" means the owner of a 2575
facility with an A-1-A, A-1c, D-1, D-2, or D-5 liquor permit 2576
issued under Chapter 4303. of the Revised Code who is licensed 2577
by the Ohio casino control commission to offer sports gaming at 2578
the facility through a type C sports gaming proprietor. 2579

~~(CC)~~ (DD) "Video lottery sales agent" means an agent of 2580
the state lottery authorized to operate video lottery terminals 2581

under section 3770.21 of the Revised Code. 2582

~~(DD)~~ (EE) "Wager" or "bet" means to risk a sum of money or 2583
thing of value on an uncertain occurrence. 2584

Sec. 3775.02. (A) The Ohio casino control commission shall 2585
have jurisdiction over all persons conducting or participating 2586
in the conduct of sports gaming authorized by this chapter or by 2587
sections 3770.23 to 3770.25 of the Revised Code, including the 2588
authority to license, regulate, investigate, and penalize those 2589
persons in a manner that is consistent with the commission's 2590
authority with respect to casino gaming. In all cases in which 2591
this chapter requires or allows the commission to adopt rules 2592
concerning sports gaming, the commission shall adopt those rules 2593
under Chapter 119. of the Revised Code. 2594

(B) The commission shall adopt rules that include all of 2595
the following: 2596

(1) Procedures for a sports gaming proprietor to accept 2597
wagers on a sporting event or series of sporting events; 2598

(2) The types of wagering tickets sports gaming 2599
proprietors are to use; 2600

(3) The manner in which sports gaming proprietors are to 2601
issue tickets; 2602

(4) The type of records sports gaming licensees are to 2603
keep; 2604

(5) The system to be used to place a wager with a sports 2605
gaming proprietor; 2606

(6) The manner in which sports gaming proprietors must 2607
verify that their patrons are at least twenty-one years of age; 2608

(7) Protections for a player placing a wager with a sports gaming proprietor;	2609 2610
(8) Measures to promote responsible sports gaming;	2611
(9) Penalties and fines for violating this section or rules adopted under this section;	2612 2613
(10) Restrictions to ensure that sports gaming proprietors' <u>and internet gaming marketing affiliates'</u> advertisements for sports gaming meet all of the following requirements:	2614 2615 2616 2617
(a) They clearly convey the conditions under which sports gaming is being offered, including information about the cost to participate and the nature of any promotions and information to assist patrons in understanding the odds of winning;	2618 2619 2620 2621
(b) They disclose the identity of the sports gaming proprietor and, if applicable, the mobile management services provider or management services provider;	2622 2623 2624
(c) They do not target individuals under twenty-one years of age, other individuals who are ineligible to participate in sports gaming, problem gamblers, or other vulnerable individuals;	2625 2626 2627 2628
(d) They include messages designed to prevent problem gambling and provide information about how to access resources related to problem gambling;	2629 2630 2631
(e) They are not false, misleading, or deceptive to a reasonable consumer.	2632 2633
(11) A sports gaming voluntary exclusion program, which shall allow a person to voluntarily exclude the person's self from participating in sports gaming conducted under this chapter	2634 2635 2636

by placing the person's name on a voluntary exclusion list and 2637
following procedures set forth by the commission. 2638

(a) All of the following apply to the sports gaming 2639
voluntary exclusion program: 2640

(i) Except as provided by the commission by rule, a person 2641
who participates in the program shall agree to refrain from 2642
participating in sports gaming conducted under this chapter. 2643

(ii) The name of a person participating in the program 2644
shall be included on a list of persons excluded from 2645
participating in sports gaming conducted under this chapter. 2646

(iii) Except as provided by the commission by rule, no 2647
person who participates in the program shall petition the 2648
commission for admittance into a sports gaming facility or for 2649
permission to participate in sports gaming conducted under this 2650
chapter. 2651

(iv) The list of persons participating in the program and 2652
the personal information of those persons shall be confidential 2653
and shall only be disseminated by the commission to the state 2654
lottery commission, to a sports gaming proprietor and its agents 2655
and employees for purposes of enforcement, and to other 2656
entities, upon request of the participant and agreement by the 2657
commission. 2658

(v) A sports gaming proprietor shall make all reasonable 2659
attempts as determined by the commission to cease all direct 2660
marketing efforts to a person participating in the program. 2661

(vi) A sports gaming proprietor shall not cash the check 2662
of a person participating in the program or extend credit to the 2663
person in any manner. However, the program shall not exclude a 2664
sports gaming proprietor from seeking the payment of a debt 2665

accrued by a person before participating in the program. 2666

(vii) Any and all locations at which a person may register 2667
as a participant in the program shall be published. 2668

(b) The commission shall determine, by rule, whether a 2669
participant in the sports gaming voluntary exclusion program 2670
also automatically becomes a participant in the voluntary 2671
exclusion program established under Chapter 3772. of the Revised 2672
Code. The state lottery commission shall determine, by rule, 2673
whether a participant in the sports gaming voluntary exclusion 2674
program also automatically becomes a participant in any 2675
voluntary exclusion program established under Chapter 3770. of 2676
the Revised Code. 2677

(12) A procedure by which a sports governing body may 2678
request anonymized sports gaming data from a sports gaming 2679
proprietor if the sports governing body believes that the 2680
integrity of one of its sporting events is in question. 2681

(13) A procedure by which a state university may request 2682
anonymized sports gaming data from a sports gaming proprietor 2683
for the purpose of conducting research to assist the commission 2684
in ensuring the integrity of sports gaming or to improve state- 2685
funded services related to responsible gambling and problem 2686
gambling. The data are not a public record, and the state 2687
university shall not disclose the data to any person, except for 2688
the purpose of conducting the research described in this 2689
division, as part of a peer-reviewed research report, or 2690
pursuant to an agreement between the state university and the 2691
sports gaming proprietor. As used in this division, "state 2692
university" has the same meaning as in section 3345.011 of the 2693
Revised Code. 2694

(14) Any other procedure or thing the commission 2695
determines necessary to ensure the integrity of sports gaming 2696
regulated by the commission. 2697

(C) (1) The commission may, independently or at the request 2698
of any person, including a sports governing body, adopt rules to 2699
prohibit or restrict sports gaming proprietors from accepting 2700
wagers on a particular sporting event or to prohibit or restrict 2701
sports gaming proprietors from accepting a particular type of 2702
wager. 2703

(2) The commission shall adopt rules prescribing a process 2704
by which the commission may prohibit or restrict sports gaming 2705
proprietors from accepting wagers on a particular sporting event 2706
or prohibit or restrict sports gaming proprietors from accepting 2707
a particular type of wager on a temporary emergency basis 2708
instead of by rule. 2709

(3) (a) A sports governing body may formally request the 2710
commission to prohibit or restrict sports gaming proprietors 2711
from accepting wagers on a particular sporting event or to 2712
prohibit or restrict sports gaming proprietors from accepting a 2713
particular type of wager. The sports governing body shall submit 2714
the formal request in the form and manner prescribed by the 2715
commission. Upon receiving the request, the commission promptly 2716
shall send written notice of the request to every sports gaming 2717
proprietor and shall consider any timely response submitted by a 2718
sports gaming proprietor. 2719

(b) If the commission determines that the sports governing 2720
body has shown good cause through its formal request to grant 2721
the requested prohibition or restriction, the commission 2722
promptly shall adopt the prohibition or restriction. 2723

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

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

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

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

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

(i) The laboratory is competent and qualified to 2753
scientifically test and technically evaluate sports gaming 2754
equipment and forms, variations, or composites of sports gaming 2755
for compliance with this chapter and with the rules of the 2756
commission and otherwise to perform the functions assigned to 2757
the laboratory by the commission; 2758

(ii) The laboratory is not owned or controlled by, is not 2759
affiliated with, and does not have any interest in a sports 2760
gaming proprietor, mobile management services provider, 2761
management services provider, sports gaming supplier, or sports 2762
governing body. 2763

(c) The commission shall adopt rules prescribing the 2764
certification standards, fees, and duties that apply to a 2765
certified independent testing laboratory under division (E) of 2766
this section. 2767

(3) The commission shall adopt rules requiring sports 2768
gaming licensees and sports gaming facilities to use only 2769
approved sports gaming equipment acquired from a licensed sports 2770
gaming supplier and to use only approved forms, variations, or 2771
composites of sports gaming. 2772

(F) (1) The commission shall determine a person's 2773
eligibility to hold or renew a sports gaming license under this 2774
chapter, shall issue all sports gaming licenses, and shall 2775
maintain a record of all sports gaming licenses issued under 2776
this chapter. 2777

(2) The commission shall conduct a complete investigation 2778
of each applicant for a sports gaming license to determine 2779
whether the applicant meets the requirements of this chapter and 2780
of the commission's rules each time the applicant applies for an 2781

initial or renewed sports gaming license. The commission may 2782
initiate an additional licensing investigation or adjudication 2783
or reopen an existing licensing investigation or adjudication at 2784
any time. 2785

(G) (1) Except as otherwise provided in divisions (G) (2) 2786
and (3) of this section, the commission shall levy and collect 2787
all fees and surcharges imposed under this chapter and rules 2788
adopted under this chapter and shall deposit all moneys 2789
collected in the casino control commission fund created under 2790
section 5753.03 of the Revised Code. 2791

(2) Of the license fees described in division (E) of 2792
section 3775.04, division (B) (3) of section 3775.05, and 2793
division (B) (3) of section 3775.051 of the Revised Code, the 2794
commission shall deposit ~~one-half~~one-half of one per cent in 2795
the sports gaming profits veterans fund created under section 2796
5902.22 of the Revised Code and shall deposit the remainder in 2797
the sports gaming revenue fund created under section 5753.031 of 2798
the Revised Code. 2799

(3) The commission shall levy and collect fines for 2800
noncriminal violations of the provisions of this chapter and of 2801
rules adopted under this chapter and shall deposit all such 2802
fines in the sports gaming revenue fund created under section 2803
5753.031 of the Revised Code. 2804

(H) (1) The commission, in an adjudication conducted under 2805
Chapter 119. of the Revised Code and in accordance with section 2806
3772.04 of the Revised Code, may do any of the following: 2807

(a) Penalize or fine any sports gaming licensee, applicant 2808
for a sports gaming license, or other person who is subject to 2809
the commission's jurisdiction under this chapter; 2810

(b) Limit, condition, restrict, suspend, revoke, deny, or 2811
refuse to renew any sports gaming license. 2812

(2) The executive director of the commission may issue an 2813
emergency order with respect to sports gaming under division (G) 2814
of section 3772.04 of the Revised Code. 2815

(I) (1) The commission shall monitor all sports gaming 2816
conducted in this state by sports gaming proprietors, or shall 2817
contract with an independent integrity monitoring provider for 2818
that purpose, in order to identify any unusual betting 2819
activities or patterns that may indicate a need for further 2820
investigation. The commission shall require each sports gaming 2821
proprietor to participate in the monitoring system as part of 2822
the minimum internal control standards described in division (D) 2823
of this section. 2824

(2) The information in the monitoring system described in 2825
division (I) (1) of this section is not a public record. The 2826
commission may disclose the information in the monitoring system 2827
only as necessary for investigative or law enforcement purposes 2828
or pursuant to a court order. 2829

(J) (1) The executive director of the commission promptly 2830
shall report to the commission any facts or circumstances 2831
related to the operation of a sports gaming licensee that 2832
constitute a violation of state or federal law and immediately 2833
report any suspicious wagering to the appropriate state or 2834
federal authorities. 2835

(2) The commission shall cooperate with any investigation 2836
conducted by a law enforcement agency or sports governing body, 2837
including by providing, or facilitating the provision of, 2838
wagering information and audio or video files related to persons 2839

placing wagers, provided that the commission shall not be 2840
required to provide any information to a sports governing body 2841
that would jeopardize an ongoing criminal investigation. 2842

(3) A sheriff, chief of police, or prosecuting attorney 2843
shall furnish to the commission, on forms prescribed by the 2844
commission, any information obtained concerning any apparent 2845
violation of this chapter or rules adopted under this chapter. 2846
If the information is considered a confidential law enforcement 2847
investigatory record under section 149.43 of the Revised Code, 2848
the commission shall not disclose the information to the public. 2849

(K) (1) The attorney general has a civil cause of action to 2850
restrain any violation of this chapter or of rules adopted under 2851
this chapter. Upon the request of the commission or its 2852
executive director, the attorney general shall commence and 2853
prosecute such an action to completion. The court shall give 2854
priority to such an action over all other civil actions. 2855

(2) An action brought under division (K) (1) of this 2856
section does not preclude an administrative or criminal 2857
proceeding on the same facts. 2858

(3) The attorney general may enter into an agreement with 2859
a state or local law enforcement agency to carry out the duties 2860
described in division (K) (1) of this section. 2861

Sec. 3775.03. (A) (1) Except as otherwise provided in 2862
division (A) (2) of this section, no person shall operate, 2863
conduct, or assist in operating or conducting sports gaming in 2864
this state without first obtaining an appropriate sports gaming 2865
license from the Ohio casino control commission. 2866

(2) The state lottery commission is not required to 2867
receive a sports gaming license in order to operate lottery 2868

sports gaming under sections 3770.23 to 3770.25 of the Revised Code. 2869
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(B) Each person applying for an initial or renewed sports gaming license issued under this chapter, other than a type C sports gaming host license, and each individual who has control of the applicant as described in division (C) of this section, shall submit two complete sets of fingerprints to the commission for the purpose of conducting a criminal records check, including obtaining any available information from the federal bureau of investigation. The person shall provide the fingerprints using a method the superintendent of the bureau of criminal identification and investigation prescribes pursuant to division (C)(2) of section 109.572 of the Revised Code and fill out the form the superintendent of the bureau of criminal identification and investigation prescribes pursuant to division (C)(1) of section 109.572 of the Revised Code. Upon receiving an application under this section, the executive director of the Ohio casino control commission shall request the superintendent of the bureau of criminal identification and investigation, or a vendor approved by the bureau, to conduct a criminal records check based on the fingerprint impressions in accordance with division (A)(19) of section 109.572 of the Revised Code. Any fee required under division (C)(3) of section 109.572 of the Revised Code shall be paid by the applicant, or in the case of an occupational license, by the applicant's employer. Any applicant convicted of any disqualifying offense, as defined in section 3772.07 of the Revised Code, shall not be issued a license. 2871
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(C) The Ohio casino control commission shall not grant a sports gaming proprietor, mobile management services provider, management services provider, ~~or~~ sports gaming supplier, or internet gaming marketing affiliate license until it has 2896
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determined that each person who has control of the applicant has 2900
met the qualifications for sports gaming licensure established 2901
in this chapter and in rules adopted by the commission. All of 2902
the following persons are considered to have control of an 2903
applicant: 2904

(1) Each person associated with a corporate applicant, 2905
including any corporate holding company, parent company, or 2906
subsidiary company of the applicant, that has the ability to 2907
control the activities of the corporate applicant or elect a 2908
majority of the board of directors of that corporation, other 2909
than any bank or other licensed lending institution that holds a 2910
mortgage or other lien acquired in the ordinary course of 2911
business; 2912

(2) Each person associated with a noncorporate applicant 2913
that directly or indirectly holds a beneficial or proprietary 2914
interest in the applicant's business operation or that the 2915
commission otherwise determines has the ability to control the 2916
applicant; 2917

(3) Key personnel of an applicant, including any 2918
executive, employee, or agency, having the power to exercise 2919
significant influence over decisions concerning any part of the 2920
applicant's business operation. 2921

(D) A sports gaming proprietor, mobile management services 2922
provider, or management services provider shall display its 2923
license conspicuously in its place of business or have the 2924
license available for inspection by any agent of the Ohio casino 2925
control commission or any law enforcement agency. Each holder of 2926
an occupational license issued under section 3775.06 of the 2927
Revised Code shall have an indicator of licensure prominently 2928
displayed when present in a sports gaming facility at all times, 2929

in accordance with the rules of the commission. Each type C 2930
sports gaming host shall display its license conspicuously in 2931
its place of business. 2932

(E) A sports gaming licensee shall give the Ohio casino 2933
control commission written notice within ten days of any 2934
material change to any information provided in the licensee's 2935
application for a license or renewal. The commission shall 2936
specify by rule which changes to that information it considers 2937
to be material. 2938

Sec. 3775.041. (A) In issuing initial and renewed type A 2939
and type B sports gaming proprietor licenses, the Ohio casino 2940
control commission shall give preference to applicants that are 2941
professional sports organizations, casino operators, or video 2942
lottery sales agents, subject to the factors described in 2943
divisions (B) and (C) of this section, as applicable. The 2944
commission shall give equal preference to professional sports 2945
organizations, casino operators, and video lottery sales agents 2946
for that purpose. 2947

(B) In issuing initial and renewed sports gaming 2948
proprietor, mobile management services provider, management 2949
services provider, ~~and sports gaming supplier,~~ and internet 2950
gaming marketing affiliate licenses, the commission shall 2951
consider all of the following factors, in addition to all other 2952
requirements for licensure specified under this chapter and in 2953
the rules of the commission: 2954

(1) The reputation, experience, and financial integrity of 2955
the applicant and any person that controls the applicant, as 2956
determined under division (C) of section 3775.03 of the Revised 2957
Code; 2958

(2) The financial ability of the applicant to purchase and maintain adequate liability and casualty insurance and to provide an adequate surety bond;	2959 2960 2961
(3) The past and present compliance of the applicant and its affiliates or affiliated companies with gambling-related licensing requirements in this state or any other jurisdiction, including whether the applicant has a history of noncompliance with those requirements;	2962 2963 2964 2965 2966
(4) Whether the applicant has been charged with, indicted for, or convicted of any felony or misdemeanor criminal offense under the laws of any jurisdiction, not including any traffic violation;	2967 2968 2969 2970
(5) Whether the applicant has filed, or had filed against it, a proceeding for bankruptcy, or has ever been involved in any formal process to adjust, defer, suspend, or otherwise work out the payment of any debt;	2971 2972 2973 2974
(6) Whether the applicant has been served with a complaint or other notice filed with any public body regarding a payment of any tax required under federal, state, or local law that has been delinquent for one or more years;	2975 2976 2977 2978
(7) Whether the applicant is or has been a defendant in litigation involving its business practices;	2979 2980
(8) Whether awarding a license would undermine the public's confidence in the sports gaming industry in this state, <u>or in the case of an internet gaming marketing affiliate license, the sports gaming industry or the casino industry in this state.</u>	2981 2982 2983 2984 2985
(C) In the case of a sports gaming proprietor license, the Ohio casino control commission also shall consider all of the	2986 2987

following:	2988
(1) The nature of the applicant's current or intended physical presence in this state, including any expenditures for physical infrastructure;	2989 2990 2991
(2) The length of time, if any, for which the applicant has been doing any kind of business in this state;	2992 2993
(3) The total amount of taxable income the applicant pays, or will pay, to its employees in this state;	2994 2995
(4) The applicant's current or intended local and statewide economic involvement in this state;	2996 2997
(5) The applicant's other current or intended contributions to this state, including promoting tourism.	2998 2999
(D) Notwithstanding any contrary provision of division (A), (B), or (C) of this section, the Ohio casino control commission shall not give preference to an applicant for a sports gaming proprietor license on the basis that any of the following persons currently contract, or have contracted, with the state lottery commission or any other agency of this state:	3000 3001 3002 3003 3004 3005
(1) The applicant;	3006
(2) A person that has control over the applicant, as determined under division (C) of section 3775.03 of the Revised Code;	3007 3008 3009
(3) A person over which the applicant has control, as determined under that division.	3010 3011
<u>Sec. 3775.081. (A)(1) An internet gaming marketing affiliate shall hold a valid internet gaming marketing affiliate license issued by the Ohio casino control commission at all</u>	3012 3013 3014

times. The commission shall license not more than five internet gaming marketing affiliates at any one time. 3015
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(2) The commission may accept another jurisdiction's license, if the commission determines the other jurisdiction has similar licensing requirements, as evidence that the applicant meets the requirements for a license issued under this section. 3017
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(3) The commission's rules shall not require an applicant for an internet gaming marketing affiliate license who currently holds another license issued under this chapter, a video lottery license issued under Chapter 3770., or a license issued under Chapter 3772. of the Revised Code to take action to satisfy any additional requirement for the internet gaming marketing affiliate license that is substantially similar to any requirement the applicant previously has satisfied in order to obtain or renew the applicant's other license. 3021
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(B) Except as otherwise provided in division (D) of this section, an applicant for an initial or renewed internet gaming marketing affiliate license shall apply for the license on a form prescribed by the commission and shall pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee of ten thousand dollars. The commission may annually increase the amount of the application fee in an amount that does not exceed the percentage increase in the consumer price index for the previous year, as necessary to cover the cost of processing the application. As used in this division, "consumer price index" means the consumer price index for all urban consumers or its successive equivalent, as determined by the United States department of labor, bureau of labor statistics, or its successor in responsibility, for all items, Series A. 3030
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(C) Except as otherwise provided in division (D) of this section, upon receiving an initial or renewed internet gaming marketing affiliate license, the applicant shall pay a nonrefundable license fee of twenty-five thousand dollars. 3045
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(D) A person who holds a current and valid sports gaming supplier license is not required to pay the application fee or the license fee for an internet gaming marketing affiliate license. 3049
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(E) An internet gaming marketing affiliate license shall be valid for a term of three years. In order to renew an internet gaming marketing affiliate license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 3053
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Sec. 3775.09. (A) An applicant for a sports gaming license, other than a type C sports gaming host license, shall establish the applicant's suitability for the license by clear and convincing evidence. 3058
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(B) The Ohio casino control commission shall not grant a sports gaming license, other than a type C sports gaming host license, to an applicant if evidence satisfactory to the commission exists that the applicant has done any of the following: 3062
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(1) Knowingly made a false statement to the commission; 3067

(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; 3068
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(3) Been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code; 3072
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(4) Been directly involved in or employed by any offshore 3074
wagering market that illegally serviced the United States or 3075
otherwise accepted illegal wagers from individuals located in 3076
the United States on or after April 16, 2015. 3077

(C) The commission may deny a sports gaming proprietor, 3078
mobile management services provider, ~~or~~ management services 3079
provider, or internet gaming marketing affiliate license to any 3080
applicant, reprimand any sports gaming proprietor, mobile 3081
management services provider, ~~or~~ management services provider, 3082
or internet gaming marketing affiliate, or suspend or revoke a 3083
sports gaming proprietor, mobile management services provider, 3084
~~or~~ management services provider, or internet gaming marketing 3085
affiliate license if any of the following are true: 3086

(1) The applicant or licensee has not demonstrated to the 3087
commission's satisfaction financial responsibility sufficient to 3088
adequately meet the requirements of the enterprise. 3089

(2) The applicant or licensee is not the true owner of the 3090
business or is not the sole owner and has not disclosed the 3091
existence or identity of other persons who have an ownership 3092
interest in the business. 3093

(3) The applicant or licensee is a corporation that sells 3094
more than five per cent of the corporation's voting stock, or 3095
more than five per cent of the voting stock of a corporation 3096
that controls the corporation, or sells the corporation's 3097
assets, other than those bought and sold in the ordinary course 3098
of business, or any interest in the assets, to any person who, 3099
under division (C) of section 3775.03 of the Revised Code, must 3100
meet the qualifications of a sports gaming proprietor, mobile 3101
management services provider, ~~or~~ management services provider, 3102
or internet gaming marketing affiliate, as applicable, and who 3103

has not already been determined by the commission to have met 3104
the applicable qualifications. 3105

(D) (1) The commission shall revoke a sports gaming 3106
proprietor license that was issued or renewed because of the 3107
preference described in division (A) of section 3775.041 of the 3108
Revised Code if the sports gaming proprietor ceases to qualify 3109
as a professional sports organization, if the casino operator 3110
ceases to be a casino operator, or if the video lottery sales 3111
agent ceases to be a video lottery sales agent, as applicable. 3112

(2) The commission shall revoke a type C sports gaming 3113
host license if the licensee ceases to hold a valid class D 3114
liquor permit for the facility issued under Chapter 4303. of the 3115
Revised Code. 3116

(E) The commission shall not grant a sports gaming license 3117
to any of the following persons: 3118

(1) A nonprofit corporation or organization; 3119

(2) An individual who is under twenty-one years of age; 3120

(3) An employee of the commission. 3121

Sec. 3775.11. (A) A type A sports gaming proprietor may 3122
operate one or more online sports pool web sites and 3123
accompanying mobile applications through which the sports gaming 3124
proprietor accepts wagers from individuals who are at least 3125
twenty-one years of age and who are physically located in this 3126
state. The sports gaming proprietor shall use location based 3127
technology to prohibit individuals who are not physically 3128
present in this state from participating in sports gaming 3129
through an online sports pool. 3130

(B) (1) As used in division (B) of this section, "sports 3131

gaming account" means an electronic account that an individual 3132
may establish for the purpose of sports gaming, including making 3133
deposits and withdrawals, wagering amounts, and receiving 3134
payouts on winning wagers. 3135

(2) A sports gaming proprietor may accept a wager from an 3136
individual through an online sports pool only using the 3137
individual's sports gaming account. The sports gaming account 3138
shall be in the individual's full legal name and shall not be in 3139
the name of any beneficiary, custodian, joint trust, 3140
corporation, partnership, or other organization or entity. 3141

(3) A sports gaming account may be established and funded 3142
in person through employees or sales agents of a sports gaming 3143
proprietor or, pursuant to rules adopted by the Ohio casino 3144
control commission, over the internet through a sports gaming 3145
proprietor's web site or mobile application in a manner that 3146
complies with the sports gaming proprietor's internal controls. 3147

(C) The server responsible for accepting wagers through an 3148
online sports pool shall be located in a secure facility in this 3149
state. 3150

(D) An online sports pool web site and its accompanying 3151
mobile application shall include the name or logo of each of the 3152
following in a conspicuous manner: 3153

(1) The type A sports gaming proprietor; 3154

(2) The mobile management services provider that operates 3155
the online sports pool on behalf of the type A sports gaming 3156
proprietor, if applicable. 3157

(E) No type A sports gaming proprietor shall retain any 3158
person to act as an internet gaming marketing affiliate for the 3159
proprietor unless the person has a current and valid internet 3160

gaming marketing affiliate license issued under this chapter. 3161

Sec. 5747.063. The requirements imposed under this section 3162
are in addition to the municipal income tax withholding 3163
requirements under section 718.031 of the Revised Code. As used 3164
in this section, "sports gaming proprietor" and "sports gaming 3165
facility" have the same meanings as in section 3775.01 of the 3166
Revised Code, and "casino gaming," "internet casino gaming 3167
operation," and "permit holder" have the same meanings as in 3168
section 3772.01 of the Revised Code. 3169

(A) (1) If a person's winnings from casino gaming or from 3170
sports gaming are an amount for which reporting to the internal 3171
revenue service of the amount is required by section 6041 of the 3172
Internal Revenue Code, as amended, a casino operator, permit 3173
holder, or sports gaming proprietor shall deduct and withhold 3174
Ohio income tax from the person's winnings at a rate of four per 3175
cent of the amount won. A person's amount of winnings from 3176
casino gaming shall be determined each time the person exchanges 3177
amounts won in tokens, chips, casino credit, or other prepaid 3178
representations of value for cash or a cash equivalent. The 3179
casino operator, permit holder, or sports gaming proprietor 3180
shall issue, to a person from whose winnings an amount has been 3181
deducted and withheld, a receipt for the amount deducted and 3182
withheld, and also shall obtain from the person additional 3183
information that will be necessary for the casino operator, 3184
permit holder, or sports gaming proprietor to prepare the 3185
returns required by this section. 3186

(2) If a person's winnings from casino gaming or sports 3187
gaming require reporting to the internal revenue service under 3188
division (A) (1) of this section, the casino operator, permit 3189
holder, or sports gaming proprietor also shall require the 3190

person to state in writing, under penalty of falsification, 3191
whether the person is in default under a support order. 3192

(B) Amounts deducted and withheld by a casino operator, 3193
permit holder, or sports gaming proprietor are held in trust for 3194
the benefit of the state. 3195

(1) On or before the tenth day of each month, the casino 3196
operator, permit holder, or sports gaming proprietor shall file 3197
a return electronically with the tax commissioner identifying 3198
the persons from whose winnings amounts were deducted and 3199
withheld, the amount of each such deduction and withholding 3200
during the preceding calendar month, the amount of the winnings 3201
from which each such amount was withheld, the type of casino 3202
gaming or sports gaming that resulted in such winnings, and any 3203
other information required by the tax commissioner. With the 3204
return, the casino operator, permit holder, or sports gaming 3205
proprietor shall remit electronically to the commissioner all 3206
the amounts deducted and withheld during the preceding month. 3207

(2) (a) A casino operator, permit holder, or sports gaming 3208
proprietor shall maintain a record of each written statement 3209
provided under division (A) (2) of this section in which a person 3210
admits to being in default under a support order. The casino 3211
operator, permit holder, or sports gaming proprietor shall make 3212
these records available to the director of job and family 3213
services upon request. 3214

(b) A casino operator, permit holder, or sports gaming 3215
proprietor shall maintain copies of receipts issued under 3216
division (A) (1) of this section and of written statements 3217
provided under division (A) (2) of this section and shall make 3218
these copies available to the tax commissioner upon request. 3219

(c) A casino operator, permit holder, or sports gaming 3220
proprietor shall maintain the information described in divisions 3221
(B) (2) (a) and (b) of this section in accordance with section 3222
5747.17 of the Revised Code and any rules adopted pursuant 3223
thereto. 3224

(3) Annually, on or before the thirty-first day of 3225
January, a casino operator, permit holder, or sports gaming 3226
proprietor shall file an annual return electronically with the 3227
tax commissioner indicating the total amount deducted and 3228
withheld during the preceding calendar year. The casino 3229
operator, permit holder, or sports gaming proprietor shall remit 3230
electronically with the annual return any amount that was 3231
deducted and withheld and that was not previously remitted. If 3232
the identity of a person and the amount deducted and withheld 3233
with respect to that person were omitted on a monthly return, 3234
that information shall be indicated on the annual return. 3235

(4) (a) A casino operator, permit holder, or sports gaming 3236
proprietor who fails to file a return and remit the amounts 3237
deducted and withheld is personally liable for the amount 3238
deducted and withheld and not remitted. The commissioner may 3239
impose a penalty up to one thousand dollars if a return is filed 3240
late, if amounts deducted and withheld are remitted late, if a 3241
return is not filed, or if amounts deducted and withheld are not 3242
remitted. Interest accrues on past due amounts deducted and 3243
withheld at the rate prescribed in section 5703.47 of the 3244
Revised Code. The commissioner may collect past due amounts 3245
deducted and withheld and penalties and interest thereon by 3246
assessment under section 5747.13 of the Revised Code as if they 3247
were income taxes collected by an employer. 3248

(b) If a casino operator, permit holder, or sports gaming 3249

proprietor sells the casino facility, internet sports gaming 3250
operation, or sports gaming facility, or otherwise quits the 3251
casino or sports gaming business, the amounts deducted and 3252
withheld and any penalties and interest thereon are immediately 3253
due and payable. The successor shall withhold an amount of the 3254
purchase money that is sufficient to cover the amounts deducted 3255
and withheld and penalties and interest thereon until the 3256
predecessor casino operator, permit holder, or sports gaming 3257
proprietor produces either a receipt from the commissioner 3258
showing that the amounts deducted and withheld and penalties and 3259
interest thereon have been paid or a certificate from the 3260
commissioner indicating that no amounts deducted and withheld or 3261
penalties and interest thereon are due. If the successor fails 3262
to withhold purchase money, the successor is personally liable 3263
for payment of the amounts deducted and withheld and penalties 3264
and interest thereon, up to the amount of the purchase money. 3265

(C) (1) Annually, on or before the thirty-first day of 3266
January, a casino operator, permit holder, or sports gaming 3267
proprietor shall issue an information return to each person with 3268
respect to whom an amount has been deducted and withheld during 3269
the preceding calendar year. The information return shall show 3270
the total amount deducted from the person's winnings by the 3271
casino operator, permit holder, or sports gaming proprietor 3272
during the preceding calendar year. 3273

(2) Annually, on or before the thirty-first day of 3274
January, a casino operator, permit holder, or sports gaming 3275
proprietor shall provide to the commissioner a copy of each 3276
information return issued under division (C) (1) of this section 3277
for the preceding calendar year. The commissioner may require 3278
that the copies be transmitted electronically. 3279

(D) Amounts deducted and withheld shall be allowed as a 3280
credit against payment of the tax imposed by section 5747.02 of 3281
the Revised Code and shall be treated as taxes paid for purposes 3282
of section 5747.09 of the Revised Code. This division applies 3283
only to the person for whom the amount is deducted and withheld. 3284

(E) The failure of a casino operator, permit holder, or 3285
sports gaming proprietor to deduct and withhold the required 3286
amount from a person's winnings does not relieve the person from 3287
liability for the tax imposed by section 5747.02 of the Revised 3288
Code with respect to those winnings. And compliance with this 3289
section does not relieve a casino operator, permit holder, or 3290
sports gaming proprietor or a person who has winnings from 3291
casino gaming or sports gaming from compliance with relevant 3292
provisions of federal tax laws. 3293

(F) The commissioner shall prescribe the form of the 3294
receipt and returns required by this section. The director of 3295
job and family services shall prescribe the form of the 3296
statement required by this section. 3297

(G) The commissioner may adopt rules that are necessary to 3298
administer this section. 3299

Sec. 5751.01. As used in this chapter: 3300

(A) "Person" means, but is not limited to, individuals, 3301
combinations of individuals of any form, receivers, assignees, 3302
trustees in bankruptcy, firms, companies, joint-stock companies, 3303
business trusts, estates, partnerships, limited liability 3304
partnerships, limited liability companies, associations, joint 3305
ventures, clubs, societies, for-profit corporations, S 3306
corporations, qualified subchapter S subsidiaries, qualified 3307
subchapter S trusts, trusts, entities that are disregarded for 3308

federal income tax purposes, and any other entities.	3309
(B) "Consolidated elected taxpayer" means a group of two	3310
or more persons treated as a single taxpayer for purposes of	3311
this chapter as the result of an election made under section	3312
5751.011 of the Revised Code.	3313
(C) "Combined taxpayer" means a group of two or more	3314
persons treated as a single taxpayer for purposes of this	3315
chapter under section 5751.012 of the Revised Code.	3316
(D) "Taxpayer" means any person, or any group of persons	3317
in the case of a consolidated elected taxpayer or combined	3318
taxpayer treated as one taxpayer, required to register or pay	3319
tax under this chapter. "Taxpayer" does not include excluded	3320
persons.	3321
(E) "Excluded person" means any of the following:	3322
(1) Any person with not more than one hundred fifty	3323
thousand dollars of taxable gross receipts during the calendar	3324
year. Division (E) (1) of this section does not apply to a person	3325
that is a member of a consolidated elected taxpayer.	3326
(2) A public utility that paid the excise tax imposed by	3327
section 5727.24 or 5727.30 of the Revised Code based on one or	3328
more measurement periods that include the entire tax period	3329
under this chapter, except in the following circumstances:	3330
(a) A public utility that is a combined company is a	3331
taxpayer with regard to the following gross receipts:	3332
(i) Taxable gross receipts directly attributed to a public	3333
utility activity, but not directly attributed to an activity	3334
that is subject to the excise tax imposed by section 5727.24 or	3335
5727.30 of the Revised Code;	3336

(ii) Taxable gross receipts that cannot be directly 3337
attributed to any activity, multiplied by a fraction whose 3338
numerator is the taxable gross receipts described in division 3339
(E) (2) (a) (i) of this section and whose denominator is the total 3340
taxable gross receipts that can be directly attributed to any 3341
activity; 3342

(iii) Except for any differences resulting from the use of 3343
an accrual basis method of accounting for purposes of 3344
determining gross receipts under this chapter and the use of the 3345
cash basis method of accounting for purposes of determining 3346
gross receipts under section 5727.24 of the Revised Code, the 3347
gross receipts directly attributed to the activity of a natural 3348
gas company shall be determined in a manner consistent with 3349
division (D) of section 5727.03 of the Revised Code. 3350

(b) A heating company that became exempt from the excise 3351
tax imposed by section 5727.30 of the Revised Code on May 1, 3352
2023, shall not be an excluded person for tax periods beginning 3353
on or after July 1, 2023. 3354

As used in division (E) (2) of this section, "combined 3355
company" and "public utility" have the same meanings as in 3356
section 5727.01 of the Revised Code. 3357

(3) A financial institution, as defined in section 5726.01 3358
of the Revised Code, that paid the tax imposed by section 3359
5726.02 of the Revised Code based on one or more taxable years 3360
that include the entire tax period under this chapter; 3361

(4) A person directly or indirectly owned by one or more 3362
financial institutions, as defined in section 5726.01 of the 3363
Revised Code, that paid the tax imposed by section 5726.02 of 3364
the Revised Code based on one or more taxable years that include 3365

the entire tax period under this chapter. 3366

For the purposes of division (E)(4) of this section, a 3367
person owns another person under the following circumstances: 3368

(a) In the case of corporations issuing capital stock, one 3369
corporation owns another corporation if it owns fifty per cent 3370
or more of the other corporation's capital stock with current 3371
voting rights; 3372

(b) In the case of a limited liability company, one person 3373
owns the company if that person's membership interest, as 3374
defined in section 1706.01 of the Revised Code, is fifty per 3375
cent or more of the combined membership interests of all persons 3376
owning such interests in the company; 3377

(c) In the case of a partnership, trust, or other 3378
unincorporated business organization other than a limited 3379
liability company, one person owns the organization if, under 3380
the articles of organization or other instrument governing the 3381
affairs of the organization, that person has a beneficial 3382
interest in the organization's profits, surpluses, losses, or 3383
distributions of fifty per cent or more of the combined 3384
beneficial interests of all persons having such an interest in 3385
the organization. 3386

(5) A domestic insurance company or foreign insurance 3387
company, as defined in section 5725.01 of the Revised Code, that 3388
paid the insurance company premiums tax imposed by section 3389
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 3390
insurance company whose gross premiums are subject to tax under 3391
section 3905.36 of the Revised Code based on one or more 3392
measurement periods that include the entire tax period under 3393
this chapter; 3394

(6) A person that solely facilitates or services one or more securitizations of phase-in-recovery property pursuant to a final financing order as those terms are defined in section 4928.23 of the Revised Code. For purposes of this division, "securitization" means transferring one or more assets to one or more persons and then issuing securities backed by the right to receive payment from the asset or assets so transferred.

(7) Except as otherwise provided in this division, a pre-income tax trust as defined in section 5747.01 of the Revised Code and any pass-through entity of which such pre-income tax trust owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests. If the pre-income tax trust has made a qualifying pre-income tax trust election under division (EE) of section 5747.01 of the Revised Code, then the trust and the pass-through entities of which it owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests, shall not be excluded persons for purposes of the tax imposed under section 5751.02 of the Revised Code.

(8) Nonprofit organizations or the state and its agencies, instrumentalities, or political subdivisions.

(F) Except as otherwise provided in divisions (F) (2), (3), and (4) of this section, "gross receipts" means the total amount realized by a person, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income of the person, including the fair market value of any property and any services received, and any debt transferred or forgiven as consideration.

(1) The following are examples of gross receipts:

(a) Amounts realized from the sale, exchange, or other disposition of the taxpayer's property to or with another;	3425 3426
(b) Amounts realized from the taxpayer's performance of services for another;	3427 3428
(c) Amounts realized from another's use or possession of the taxpayer's property or capital;	3429 3430
(d) Any combination of the foregoing amounts.	3431
(2) "Gross receipts" excludes the following amounts:	3432
(a) Interest income except interest on credit sales;	3433
(b) Dividends and distributions from corporations, and distributive or proportionate shares of receipts and income from a pass-through entity as defined under section 5733.04 of the Revised Code;	3434 3435 3436 3437
(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the	3438 3439 3440 3441 3442 3443 3444 3445 3446 3447 3448 3449 3450 3451 3452 3453

purposes of division (F) (2) (c) of this section, the actual 3454
transfer of title of real or tangible personal property to 3455
another entity is not a hedging transaction. 3456

(d) Proceeds received attributable to the repayment, 3457
maturity, or redemption of the principal of a loan, bond, mutual 3458
fund, certificate of deposit, or marketable instrument; 3459

(e) The principal amount received under a repurchase 3460
agreement or on account of any transaction properly 3461
characterized as a loan to the person; 3462

(f) Contributions received by a trust, plan, or other 3463
arrangement, any of which is described in section 501(a) of the 3464
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 3465
1, Subchapter (D) of the Internal Revenue Code applies; 3466

(g) Compensation, whether current or deferred, and whether 3467
in cash or in kind, received or to be received by an employee, 3468
former employee, or the employee's legal successor for services 3469
rendered to or for an employer, including reimbursements 3470
received by or for an individual for medical or education 3471
expenses, health insurance premiums, or employee expenses, or on 3472
account of a dependent care spending account, legal services 3473
plan, any cafeteria plan described in section 125 of the 3474
Internal Revenue Code, or any similar employee reimbursement; 3475

(h) Proceeds received from the issuance of the taxpayer's 3476
own stock, options, warrants, puts, or calls, or from the sale 3477
of the taxpayer's treasury stock; 3478

(i) Proceeds received on the account of payments from 3479
insurance policies, except those proceeds received for the loss 3480
of business revenue; 3481

(j) Gifts or charitable contributions received; membership 3482

dues received by trade, professional, homeowners', or	3483
condominium associations; payments received for educational	3484
courses, meetings, meals, or similar payments to a trade,	3485
professional, or other similar association; and fundraising	3486
receipts received by any person when any excess receipts are	3487
donated or used exclusively for charitable purposes;	3488
(k) Damages received as the result of litigation in excess	3489
of amounts that, if received without litigation, would be gross	3490
receipts;	3491
(l) Property, money, and other amounts received or	3492
acquired by an agent on behalf of another in excess of the	3493
agent's commission, fee, or other remuneration;	3494
(m) Tax refunds, other tax benefit recoveries, and	3495
reimbursements for the tax imposed under this chapter made by	3496
entities that are part of the same combined taxpayer or	3497
consolidated elected taxpayer group, and reimbursements made by	3498
entities that are not members of a combined taxpayer or	3499
consolidated elected taxpayer group that are required to be made	3500
for economic parity among multiple owners of an entity whose tax	3501
obligation under this chapter is required to be reported and	3502
paid entirely by one owner, pursuant to the requirements of	3503
sections 5751.011 and 5751.012 of the Revised Code;	3504
(n) Pension reversions;	3505
(o) Contributions to capital;	3506
(p) Sales or use taxes collected as a vendor or an out-of-	3507
state seller on behalf of the taxing jurisdiction from a	3508
consumer or other taxes the taxpayer is required by law to	3509
collect directly from a purchaser and remit to a local, state,	3510
or federal tax authority;	3511

(q) In the case of receipts from the sale of cigarettes, 3512
tobacco products, or vapor products by a wholesale dealer, 3513
retail dealer, distributor, manufacturer, vapor distributor, or 3514
seller, all as defined in section 5743.01 of the Revised Code, 3515
an amount equal to the federal and state excise taxes paid by 3516
any person on or for such cigarettes, tobacco products, or vapor 3517
products under subtitle E of the Internal Revenue Code or 3518
Chapter 5743. of the Revised Code; 3519

(r) In the case of receipts from the sale, transfer, 3520
exchange, or other disposition of motor fuel as "motor fuel" is 3521
defined in section 5736.01 of the Revised Code, an amount equal 3522
to the value of the motor fuel, including federal and state 3523
motor fuel excise taxes and receipts from billing or invoicing 3524
the tax imposed under section 5736.02 of the Revised Code to 3525
another person; 3526

(s) In the case of receipts from the sale of beer or 3527
intoxicating liquor, as defined in section 4301.01 of the 3528
Revised Code, by a person holding a permit issued under Chapter 3529
4301. or 4303. of the Revised Code, an amount equal to federal 3530
and state excise taxes paid by any person on or for such beer or 3531
intoxicating liquor under subtitle E of the Internal Revenue 3532
Code or Chapter 4301. or 4305. of the Revised Code; 3533

(t) Receipts realized by a new motor vehicle dealer or 3534
used motor vehicle dealer, as defined in section 4517.01 of the 3535
Revised Code, from the sale or other transfer of a motor 3536
vehicle, as defined in that section, to another motor vehicle 3537
dealer for the purpose of resale by the transferee motor vehicle 3538
dealer, but only if the sale or other transfer was based upon 3539
the transferee's need to meet a specific customer's preference 3540
for a motor vehicle; 3541

(u) Receipts from a financial institution described in 3542
division (E) (3) of this section for services provided to the 3543
financial institution in connection with the issuance, 3544
processing, servicing, and management of loans or credit 3545
accounts, if such financial institution and the recipient of 3546
such receipts have at least fifty per cent of their ownership 3547
interests owned or controlled, directly or constructively 3548
through related interests, by common owners; 3549

(v) Receipts realized from administering anti-neoplastic 3550
drugs and other cancer chemotherapy, biologicals, therapeutic 3551
agents, and supportive drugs in a physician's office to patients 3552
with cancer; 3553

(w) Funds received or used by a mortgage broker that is 3554
not a dealer in intangibles, other than fees or other 3555
consideration, pursuant to a table-funding mortgage loan or 3556
warehouse-lending mortgage loan. Terms used in division (F) (2) 3557
(w) of this section have the same meanings as in section 1322.01 3558
of the Revised Code, except "mortgage broker" means a person 3559
assisting a buyer in obtaining a mortgage loan for a fee or 3560
other consideration paid by the buyer or a lender, or a person 3561
engaged in table-funding or warehouse-lending mortgage loans 3562
that are first lien mortgage loans. 3563

(x) Property, money, and other amounts received by a 3564
professional employer organization, as defined in section 3565
4125.01 of the Revised Code, or an alternate employer 3566
organization, as defined in section 4133.01 of the Revised Code, 3567
from a client employer, as defined in either of those sections 3568
as applicable, in excess of the administrative fee charged by 3569
the professional employer organization or the alternate employer 3570
organization to the client employer; 3571

(y) In the case of amounts retained as commissions by a permit holder under Chapter 3769. of the Revised Code, an amount equal to the amounts specified under that chapter that must be paid to or collected by the tax commissioner as a tax and the amounts specified under that chapter to be used as purse money;	3572 3573 3574 3575 3576
(z) Qualifying distribution center receipts as determined under section 5751.40 of the Revised Code;	3577 3578
(aa) Receipts of an employer from payroll deductions relating to the reimbursement of the employer for advancing moneys to an unrelated third party on an employee's behalf;	3579 3580 3581
(bb) Cash discounts allowed and taken;	3582
(cc) Returns and allowances;	3583
(dd) Bad debts from receipts on the basis of which the tax imposed by this chapter was paid in a prior quarterly tax payment period. For the purpose of this division, "bad debts" means any debts that have become worthless or uncollectible between the preceding and current quarterly tax payment periods, have been uncollected for at least six months, and that may be claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered.	3584 3585 3586 3587 3588 3589 3590 3591 3592 3593 3594 3595 3596 3597
(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included	3598 3599 3600

in the gross receipts of the taxpayer; 3601

(ff) Any receipts directly attributed to a transfer 3602
agreement or to the enterprise transferred under that agreement 3603
under section 4313.02 of the Revised Code; 3604

(gg) Qualified uranium receipts as determined under 3605
section 5751.41 of the Revised Code; 3606

(hh) In the case of amounts collected by a licensed casino 3607
operator from casino gaming, amounts in excess of the casino 3608
operator's gross casino revenue. In this division, "casino 3609
operator" and "casino gaming" have the meanings defined in 3610
section 3772.01 of the Revised Code, and "gross casino revenue" 3611
has the meaning defined in section 5753.01 of the Revised Code. 3612

(ii) Receipts realized from the sale of agricultural 3613
commodities by an agricultural commodity handler, both as 3614
defined in section 926.01 of the Revised Code, that is licensed 3615
by the director of agriculture to handle agricultural 3616
commodities in this state; 3617

(jj) Qualifying integrated supply chain receipts as 3618
determined under section 5751.42 of the Revised Code; 3619

(kk) In the case of a railroad company described in 3620
division (D)(9) of section 5727.01 of the Revised Code that 3621
purchases dyed diesel fuel directly from a supplier as defined 3622
by section 5736.01 of the Revised Code, an amount equal to the 3623
product of the number of gallons of dyed diesel fuel purchased 3624
directly from such a supplier multiplied by the average 3625
wholesale price for a gallon of diesel fuel as determined under 3626
section 5736.02 of the Revised Code for the period during which 3627
the fuel was purchased multiplied by a fraction, the numerator 3628
of which equals the rate of tax levied by section 5736.02 of the 3629

Revised Code less the rate of tax computed in section 5751.03 of 3630
the Revised Code, and the denominator of which equals the rate 3631
of tax computed in section 5751.03 of the Revised Code; 3632

(ll) Receipts realized by an out-of-state disaster 3633
business from disaster work conducted in this state during a 3634
disaster response period pursuant to a qualifying solicitation 3635
received by the business. Terms used in division (F) (2) (ll) of 3636
this section have the same meanings as in section 5703.94 of the 3637
Revised Code. 3638

(mm) In the case of receipts from the sale or transfer of 3639
a mortgage-backed security or a mortgage loan by a mortgage 3640
lender holding a valid certificate of registration issued under 3641
Chapter 1322. of the Revised Code or by a person that is a 3642
member of the mortgage lender's consolidated elected taxpayer 3643
group, an amount equal to the principal balance of the mortgage 3644
loan; 3645

(nn) Amounts of excess surplus of the state insurance fund 3646
received by the taxpayer from the Ohio bureau of workers' 3647
compensation pursuant to rules adopted under section 4123.321 of 3648
the Revised Code; 3649

(oo) Except as otherwise provided in division (B) of 3650
section 5751.091 of the Revised Code, receipts of a megaproject 3651
supplier from sales of tangible personal property directly to a 3652
megaproject operator in this state for use at the site of the 3653
megaproject operator's megaproject, provided that the sale 3654
occurs during the period that the megaproject operator has an 3655
agreement with the tax credit authority for the megaproject 3656
under division (D) of section 122.17 of the Revised Code that 3657
remains in effect and has not expired or been terminated, and 3658
provided the megaproject supplier holds a certificate for such 3659

megaproject issued under section 5751.052 of the Revised Code 3660
for the calendar year in which the sales are made and, if the 3661
megaproject supplier meets the requirements described in 3662
division (A) (13) (b) of section 122.17 of the Revised Code, the 3663
megaproject supplier holds a certificate for such megaproject 3664
issued under division (D) (11) of section 122.17 of the Revised 3665
Code on the first day of that calendar year; 3666

(pp) Receipts from the sale of each new piece of capital 3667
equipment that has a cost in excess of one hundred million 3668
dollars and that is used at the site of a megaproject that 3669
satisfies the criteria described in division (A) (11) (a) (ii) of 3670
section 122.17 of the Revised Code, provided that the sale 3671
occurs during the period that a megaproject operator has an 3672
agreement for that megaproject with the tax credit authority 3673
under division (D) of section 122.17 of the Revised Code that 3674
remains in effect and has not expired or been terminated; 3675

(qq) In the case of amounts collected by a sports gaming 3676
proprietor from sports gaming, amounts in excess of the 3677
proprietor's sports gaming receipts. As used in this division, 3678
"sports gaming proprietor" has the same meaning as in section 3679
3775.01 of the Revised Code and "sports gaming receipts" has the 3680
same meaning as in section 5753.01 of the Revised Code. 3681

(rr) Amounts received from any federal, state, or local 3682
grant, and amounts of indebtedness discharged or forgiven 3683
pursuant to federal, state, or local law, for providing or 3684
expanding access to broadband service in this state. As used in 3685
this division, "broadband service" has the same meaning as in 3686
section 188.01 of the Revised Code. 3687

(ss) Receipts provided to a taxpayer to compensate for 3688
lost business resulting from the train derailment near the city 3689

of East Palestine on February 3, 2023, by any of the following: 3690

(i) A federal, state, or local government agency; 3691

(ii) A railroad company, as that term is defined in 3692
section 5727.01 of the Revised Code; 3693

(iii) Any subsidiary, insurer, or agent of a railroad 3694
company or any related person. 3695

(tt) An amount equal to the fee imposed by section 3743.22 3696
of the Revised Code billed to the purchaser, collected by the 3697
taxpayer, and remitted to the fire marshal during the tax 3698
period, provided that the fee is separately stated on the 3699
invoice, bill of sale, or similar document given to the 3700
purchaser of 1.4G fireworks in this state; 3701

(uu) In the case of amounts collected by a permit holder 3702
from internet casino gaming, amounts in excess of the permit 3703
holder's internet casino gaming receipts. As used in this 3704
division, "internet casino gaming" and "permit holder" have the 3705
same meanings as in section 3772.01 of the Revised Code and 3706
"internet casino gaming receipts" has the same meaning as in 3707
section 5753.01 of the Revised Code. 3708

(vv) Any receipts for which the tax imposed by this 3709
chapter is prohibited by the constitution or laws of the United 3710
States or the constitution of this state; 3711

~~(vv)~~ (ww) Receipts from fees imposed under sections 128.41 3712
and 128.42 of the Revised Code. 3713

(3) In the case of a taxpayer when acting as a real estate 3714
broker, "gross receipts" includes only the portion of any fee 3715
for the service of a real estate broker, or service of a real 3716
estate salesperson associated with that broker, that is retained 3717

by the broker and not paid to an associated real estate 3718
salesperson or another real estate broker. For the purposes of 3719
this division, "real estate broker" and "real estate 3720
salesperson" have the same meanings as in section 4735.01 of the 3721
Revised Code. 3722

(4) A taxpayer's method of accounting for gross receipts 3723
for a tax period shall be the same as the taxpayer's method of 3724
accounting for federal income tax purposes for the taxpayer's 3725
federal taxable year that includes the tax period. If a 3726
taxpayer's method of accounting for federal income tax purposes 3727
changes, its method of accounting for gross receipts under this 3728
chapter shall be changed accordingly. 3729

(G) "Taxable gross receipts" means gross receipts sitused 3730
to this state under section 5751.033 of the Revised Code. 3731

(H) A person has "substantial nexus with this state" if 3732
any of the following applies. The person: 3733

(1) Owns or uses a part or all of its capital in this 3734
state; 3735

(2) Holds a certificate of compliance with the laws of 3736
this state authorizing the person to do business in this state; 3737

(3) Has bright-line presence in this state; 3738

(4) Otherwise has nexus with this state to an extent that 3739
the person can be required to remit the tax imposed under this 3740
chapter under the Constitution of the United States. 3741

(I) A person has "bright-line presence" in this state for 3742
a reporting period and for the remaining portion of the calendar 3743
year if any of the following applies. The person: 3744

(1) Has at any time during the calendar year property in 3745

this state with an aggregate value of at least fifty thousand 3746
dollars. For the purpose of division (I) (1) of this section, 3747
owned property is valued at original cost and rented property is 3748
valued at eight times the net annual rental charge. 3749

(2) Has during the calendar year payroll in this state of 3750
at least fifty thousand dollars. Payroll in this state includes 3751
all of the following: 3752

(a) Any amount subject to withholding by the person under 3753
section 5747.06 of the Revised Code; 3754

(b) Any other amount the person pays as compensation to an 3755
individual under the supervision or control of the person for 3756
work done in this state; and 3757

(c) Any amount the person pays for services performed in 3758
this state on its behalf by another. 3759

(3) Has during the calendar year taxable gross receipts of 3760
at least five hundred thousand dollars; 3761

(4) Has at any time during the calendar year within this 3762
state at least twenty-five per cent of the person's total 3763
property, total payroll, or total gross receipts; 3764

(5) Is domiciled in this state as an individual or for 3765
corporate, commercial, or other business purposes. 3766

(J) "Tangible personal property" has the same meaning as 3767
in section 5739.01 of the Revised Code. 3768

(K) "Internal Revenue Code" means the Internal Revenue 3769
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 3770
used in this chapter that is not otherwise defined has the same 3771
meaning as when used in a comparable context in the laws of the 3772
United States relating to federal income taxes unless a 3773

different meaning is clearly required. Any reference in this 3774
chapter to the Internal Revenue Code includes other laws of the 3775
United States relating to federal income taxes. 3776

(L) "Calendar quarter" means a three-month period ending 3777
on the thirty-first day of March, the thirtieth day of June, the 3778
thirtieth day of September, or the thirty-first day of December. 3779

(M) "Tax period" means the calendar quarter on the basis 3780
of which a taxpayer is required to pay the tax imposed under 3781
this chapter. 3782

(N) "Agent" means a person authorized by another person to 3783
act on its behalf to undertake a transaction for the other, 3784
including any of the following: 3785

(1) A person receiving a fee to sell financial 3786
instruments; 3787

(2) A person retaining only a commission from a 3788
transaction with the other proceeds from the transaction being 3789
remitted to another person; 3790

(3) A person issuing licenses and permits under section 3791
1533.13 of the Revised Code; 3792

(4) A lottery sales agent holding a valid license issued 3793
under section 3770.05 of the Revised Code; 3794

(5) A person acting as an agent of the division of liquor 3795
control under section 4301.17 of the Revised Code. 3796

(O) "Received" includes amounts accrued under the accrual 3797
method of accounting. 3798

(P) "Reporting person" means a person in a consolidated 3799
elected taxpayer or combined taxpayer group that is designated 3800

by that group to legally bind the group for all filings and tax 3801
liabilities and to receive all legal notices with respect to 3802
matters under this chapter, or, for the purposes of section 3803
5751.04 of the Revised Code, a separate taxpayer that is not a 3804
member of such a group. 3805

(Q) "Megaproject," "megaproject operator," and 3806
"megaproject supplier" have the same meanings as in section 3807
122.17 of the Revised Code. 3808

(R) "Exclusion amount" means three million dollars 3809
beginning in 2024 and six million dollars beginning in 2025. 3810

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 3811
and for no other purpose under Title LVII of the Revised Code: 3812

(A) "Casino facility" has the same meaning as in section 3813
3772.01 of the Revised Code. 3814

(B) "Casino gaming" has the same meaning as in section 3815
3772.01 of the Revised Code. 3816

(C) "Casino operator" has the same meaning as in section 3817
3772.01 of the Revised Code. 3818

(D) "Gross casino revenue" means the total amount of money 3819
exchanged for the purchase of chips, tokens, tickets, electronic 3820
cards, or similar objects by casino patrons, less winnings paid 3821
to wagerers. "Gross casino revenue" does not include ~~either~~any 3822
of the following: 3823

(1) The issuance to casino patrons or wagering by casino 3824
patrons of any promotional gaming credit as defined in section 3825
3772.01 of the Revised Code. When issuance of the promotional 3826
gaming credit requires money exchanged as a match from the 3827
patron, the excludible portion of the promotional gaming credit 3828

does not include the portion of the wager purchased by the patron.	3829 3830
(2) Sports gaming receipts;	3831
<u>(3) Internet casino gaming receipts.</u>	3832
(E) "Person" has the same meaning as in section 3772.01 of the Revised Code.	3833 3834
(F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.	3835 3836
(G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code.	3837 3838 3839
(H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor from the operation of sports gaming in this state, less the total of the following:	3840 3841 3842 3843
(1) All cash and cash equivalents paid as winnings to sports gaming patrons;	3844 3845
(2) The dollar amount of all voided wagers.	3846
(3) Receipts received from the operation of lottery sports gaming on behalf of the state under sections 3770.23 to 3770.25 of the Revised Code.	3847 3848 3849
(4) (a) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;	3850 3851 3852
(b) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.	3853 3854
As used in division (H) of this section, "promotional	3855

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.

(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.

(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, or a permit holder subject to the tax levied under section 5753.022 of the Revised Code.

(K) "Tax period" means one twenty-four-hour period with regard to which a casino operator is required to pay the tax levied by section 5753.02 of the Revised Code and one calendar month with regard to which a sports gaming proprietor or permit holder is required to pay the tax levied by section 5753.021 or 5753.022 of the Revised Code, as applicable.

(L) "Internet casino gaming receipts" means the total gross receipts received by a permit holder from the operation of internet casino gaming in this state, less winnings paid to wagerers.

(M) "Internet casino gaming," "internet casino gaming operation," "internet casino gaming permit," "internet casino gaming associate permit," and "permit holder" have the same meanings as in section 3772.01 of the Revised Code.

Sec. 5753.022. For the purpose of funding the needs of cities, counties, public school districts, law enforcement, and the horse racing industry; funding efforts to alleviate problem

gambling and substance abuse; defraying Ohio casino control 3885
commission operating costs; and defraying the costs of 3886
administering the tax, a tax is levied on the internet casino 3887
gaming receipts of a permit holder at the rate of fifteen per 3888
cent of the internet casino gaming receipts received by the 3889
permit holder from the operation of internet casino gaming in 3890
this state. 3891

The tax imposed under this section is in addition to any 3892
other taxes or fees imposed under the Revised Code. 3893

Sec. 5753.03. (A) For the purpose of receiving and 3894
distributing, and accounting for, revenue received from the ~~tax-~~ 3895
taxes levied by ~~section~~-sections 5753.02 and 5753.022 of the 3896
Revised Code, the following funds are created in the state 3897
treasury: 3898

- (1) The casino tax revenue fund; 3899
- (2) The gross casino revenue county fund; 3900
- (3) The gross casino revenue county student fund; 3901
- (4) The gross casino revenue host city fund; 3902
- (5) The Ohio state racing commission fund; 3903
- (6) The Ohio law enforcement training fund; 3904
- (7) The problem casino gambling and addictions fund; 3905
- (8) The casino control commission fund; 3906
- (9) The casino tax administration fund; 3907
- (10) The peace officer training academy fund; 3908
- (11) The criminal justice services casino tax revenue 3909
fund. 3910

(B) All moneys collected from the ~~tax~~taxes levied under ~~section~~sections 5753.02 and 5753.022 of the Revised Code shall be deposited into the casino tax revenue fund.

(C) From the casino tax 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~~taxes levied under ~~section~~sections 5753.02 and 5753.022 of the Revised Code.

(D) After making any transfers required by division (C) of this section, but not later than the fifteenth day of the month following the end of each calendar quarter, the director of budget and management shall transfer amounts to each fund as follows:

(1) Fifty-one per cent to the gross casino revenue county fund to make payments as required by Section 6(C) (3) (a) of Article XV, Ohio Constitution;

(2) Thirty-four per cent to the gross casino revenue county student fund to make payments as required by Section 6(C) (3) (b) of Article XV, Ohio Constitution and as provided in section 5753.11 of the Revised Code;

(3) Five per cent to the gross casino revenue host city fund for the benefit of the cities in which casino facilities are located;

(4) Three per cent to the Ohio state racing commission fund to support the efforts and activities of the Ohio state racing commission to promote horse racing in this state at which the pari-mutuel system of wagering is conducted;

(5) Two per cent to the Ohio law enforcement training fund

to support law enforcement functions in the state; 3940

(6) Two per cent to the problem casino gambling and 3941
addictions fund to support efforts of the department of mental 3942
health and addiction services to alleviate problem gambling and 3943
substance abuse and related research in the state under section 3944
5119.47 of the Revised Code; 3945

(7) Three per cent to the casino control commission fund 3946
to support the operations of the Ohio casino control commission 3947
and to defray the cost of administering the ~~tax~~ taxes levied 3948
under ~~section~~ sections 5753.02 and 5753.022 of the Revised Code. 3949

Payments under divisions (D) (1) and (3) of this section 3950
shall be made by the end of the month following the end of the 3951
quarterly period. The tax commissioner shall make the data 3952
available to the director of budget and management for this 3953
purpose. 3954

Money in the Ohio state racing commission fund shall be 3955
distributed at the discretion of the Ohio state racing 3956
commission for the purpose stated in division (D) (4) of this 3957
section by the end of the month following the end of the 3958
quarterly period. The commission may retain up to ten per cent 3959
of the amount transferred to the fund under division (D) (4) of 3960
this section for operating expenses necessary for the 3961
administration of the fund. 3962

Payments from the gross casino revenue county student fund 3963
as required under section 5753.11 of the Revised Code shall be 3964
made by the last day of January and by the last day of August of 3965
each year, beginning in 2013. The tax commissioner shall make 3966
the data available to the director of budget and management for 3967
this purpose. 3968

Of the money credited to the Ohio law enforcement training 3969
fund, the director of budget and management shall distribute 3970
eighty-five per cent of the money to the police officer training 3971
academy fund for the purpose of supporting the law enforcement 3972
training efforts of the Ohio peace officer training academy and 3973
fifteen per cent of the money to the criminal justice services 3974
casino tax revenue fund for the purpose of supporting the law 3975
enforcement training efforts of the division of criminal justice 3976
services. 3977

(E) (1) The tax commissioner shall serve as an agent of the 3978
counties of this state only for the purposes of this division 3979
and solely to make payments directly to municipal corporations 3980
and school districts, as applicable, on the counties' behalf. 3981

(2) On or before the last day of the month following the 3982
end of each calendar quarter, the tax commissioner shall provide 3983
for payment from the funds referenced in divisions (D) (1) and 3984
(3) of this section to each county and municipal corporation as 3985
prescribed in those divisions. 3986

(3) On or before the last day of January and the last day 3987
of August each year, the commissioner shall provide for payments 3988
from the fund referenced in division (D) (2) of this section to 3989
each school district as prescribed in that division. 3990

(F) The director of budget and management shall transfer 3991
one per cent of the money credited to the casino control 3992
commission fund to the casino tax administration fund. The tax 3993
commissioner shall use the casino tax administration fund to 3994
defray the costs incurred in administering the ~~tax~~ taxes levied 3995
under ~~section~~ sections 5753.02 and 5753.022 of the Revised Code. 3996

(G) All investment earnings of the gross casino revenue 3997

county student fund shall be credited to the fund. 3998

Sec. 5753.04. (A) Each taxpayer shall file returns 3999
electronically with the tax commissioner. Casino operators shall 4000
file returns daily each day banks are open for business, not 4001
later than noon, ~~and sports~~. Sports gaming proprietors and 4002
permit holders shall file returns on or before the fifteenth day 4003
of each month, not later than noon. The return shall be in the 4004
form required by the tax commissioner, and shall reflect the 4005
relevant tax period. The return shall include, but is not 4006
limited to, the amount of the taxpayer's gross casino revenue ~~or~~ 4007
, sports gaming receipts, or internet casino gaming receipts for 4008
the tax period and the amount of tax due under section 5753.02 4009
~~or~~, 5753.021, or 5753.022 of the Revised Code for the tax 4010
period. The taxpayer shall remit electronically with the return 4011
the tax due. 4012

(B) If a casino operator ~~or~~, sports gaming proprietor, or 4013
permit holder ceases to be a taxpayer at any time, the operator 4014
~~or~~, proprietor, or permit holder shall indicate the last date 4015
for which the operator ~~or~~, proprietor, or permit holder was 4016
liable for the tax. The return shall include a space for this 4017
purpose. 4018

(C) Except as otherwise provided in division (A) of 4019
section 3775.14 of the Revised Code, the information in a return 4020
a sports gaming proprietor files with the tax commissioner under 4021
this section concerning sports gaming receipts is subject to 4022
disclosure as a public record under section 149.43 of the 4023
Revised Code. 4024

Sec. 5753.05. (A) (1) A taxpayer who fails to file a return 4025
or to remit the tax due as required by section 5753.04 of the 4026
Revised Code shall pay a penalty not to exceed the greater of 4027

five hundred dollars or ten per cent of the tax due. 4028

(2) If the tax commissioner finds additional tax to be 4029
due, the tax commissioner may impose an additional penalty of up 4030
to fifteen per cent of the additional tax found to be due. A 4031
delinquent payment of tax made as the result of a notice or an 4032
audit is subject to the additional penalty imposed by this 4033
division. 4034

(3) If a taxpayer fails to file a return electronically or 4035
to remit the tax electronically, the tax commissioner may impose 4036
an additional penalty of fifty dollars or ten per cent of the 4037
tax due as shown on the return, whichever is greater. 4038

(B) If the tax due under section 5753.02 ~~or,~~ 5753.021, or 4039
5753.022 of the Revised Code is not timely paid, the taxpayer 4040
shall pay interest at the rate per annum prescribed in section 4041
5703.47 of the Revised Code beginning on the day the tax was due 4042
through the day the tax is paid or an assessment is issued, 4043
whichever occurs first. 4044

(C) The tax commissioner shall collect any penalty or 4045
interest as if it were the tax levied by section 5753.02 ~~or,~~ 4046
5753.021, or 5753.022 of the Revised Code, as applicable. 4047
Penalties and interest shall be treated as if they were revenue 4048
arising from the applicable tax. 4049

(D) The tax commissioner may abate all or a portion of any 4050
penalty imposed under this section and may adopt rules governing 4051
abatements. 4052

(E) If a casino operator ~~or,~~ sports gaming proprietor, or 4053
permit holder fails to file a return or remit the tax due as 4054
required by section 5753.04 of the Revised Code within a period 4055
of one year after the due date for filing the return or 4056

remitting the tax, the Ohio casino control commission may 4057
suspend the operator's or proprietor's license or the permit 4058
holder's internet casino gaming permit or internet casino gaming 4059
associate permit. 4060

Sec. 5753.07. (A) (1) The tax commissioner may issue an 4061
assessment, based on any information in the tax commissioner's 4062
possession, against a taxpayer who fails to pay ~~the a~~ tax levied 4063
under ~~section 5753.02 or 5753.021 of the Revised Code~~ this 4064
chapter or to file a return under section 5753.04 of the Revised 4065
Code. The tax commissioner shall give the taxpayer written 4066
notice of the assessment under section 5703.37 of the Revised 4067
Code. With the notice, the tax commissioner shall include 4068
instructions on how to petition for reassessment and on how to 4069
request a hearing with respect to the petition. 4070

(2) Unless the taxpayer, within sixty days after service 4071
of the notice of assessment, files with the tax commissioner, 4072
either personally or by certified mail, a written petition 4073
signed by the taxpayer, or by the taxpayer's authorized agent 4074
who has knowledge of the facts, the assessment becomes final, 4075
and the amount of the assessment is due and payable from the 4076
taxpayer to the treasurer of state. The petition shall indicate 4077
the taxpayer's objections to the assessment. Additional 4078
objections may be raised in writing if they are received by the 4079
tax commissioner before the date shown on the final 4080
determination. 4081

(3) If a petition for reassessment has been properly 4082
filed, the tax commissioner shall proceed under section 5703.60 4083
of the Revised Code. 4084

(4) After an assessment becomes final, if any portion of 4085
the assessment, including penalties and accrued interest, 4086

remains unpaid, the tax commissioner may file a certified copy 4087
of the entry making the assessment final in the office of the 4088
clerk of the court of common pleas of Franklin county or in the 4089
office of the clerk of the court of common pleas of the county 4090
in which the taxpayer resides, the taxpayer's casino facility or 4091
sports gaming facility is located, or the taxpayer's principal 4092
place of business in this state is located. Immediately upon the 4093
filing of the entry, the clerk shall enter a judgment for the 4094
state against the taxpayer assessed in the amount shown on the 4095
entry. The judgment may be filed by the clerk in a loose-leaf 4096
book entitled, "special judgments for the gross casino revenue 4097
tax~~and~~, sports gaming receipts tax, and internet casino gaming 4098
receipts tax." The judgment has the same effect as other 4099
judgments. Execution shall issue upon the judgment at the 4100
request of the tax commissioner, and all laws applicable to 4101
sales on execution apply to sales made under the judgment. 4102

(5) If the assessment is not paid in its entirety within 4103
sixty days after the day the assessment was issued, the portion 4104
of the assessment consisting of tax due shall bear interest at 4105
the rate per annum prescribed by section 5703.47 of the Revised 4106
Code from the day the tax commissioner issued the assessment 4107
until the assessment is paid or until it is certified to the 4108
attorney general for collection under section 131.02 of the 4109
Revised Code, whichever comes first. If the unpaid portion of 4110
the assessment is certified to the attorney general for 4111
collection, the entire unpaid portion of the assessment shall 4112
bear interest at the rate per annum prescribed by section 4113
5703.47 of the Revised Code from the date of certification until 4114
the date it is paid in its entirety. Interest shall be paid in 4115
the same manner as the tax levied under section 5753.02~~or~~, 4116
5753.021, or 5753.022 of the Revised Code, as applicable, and 4117

may be collected by the issuance of an assessment under this 4118
section. 4119

(B) If the tax commissioner believes that collection of 4120
the tax levied under section 5753.02~~or~~, 5753.021, or 5753.022 4121
of the Revised Code will be jeopardized unless proceedings to 4122
collect or secure collection of the tax are instituted without 4123
delay, the commissioner may issue a jeopardy assessment against 4124
the taxpayer that is liable for the tax. Immediately upon the 4125
issuance of a jeopardy assessment, the tax commissioner shall 4126
file an entry with the clerk of the court of common pleas in the 4127
manner prescribed by division (A) (4) of this section, and the 4128
clerk shall proceed as directed in that division. Notice of the 4129
jeopardy assessment shall be served on the taxpayer or the 4130
taxpayer's authorized agent under section 5703.37 of the Revised 4131
Code within five days after the filing of the entry with the 4132
clerk. The total amount assessed is immediately due and payable, 4133
unless the taxpayer assessed files a petition for reassessment 4134
under division (A) (2) of this section and provides security in a 4135
form satisfactory to the tax commissioner that is in an amount 4136
sufficient to satisfy the unpaid balance of the assessment. If a 4137
petition for reassessment has been filed, and if satisfactory 4138
security has been provided, the tax commissioner shall proceed 4139
under division (A) (3) of this section. Full or partial payment 4140
of the assessment does not prejudice the tax commissioner's 4141
consideration of the petition for reassessment. 4142

(C) The tax commissioner shall immediately forward to the 4143
treasurer of state all amounts the tax commissioner receives 4144
under this section, and the amounts forwarded shall be treated 4145
as if they were revenue arising from the tax levied under 4146
section 5753.02~~or~~, 5753.021, or 5753.022 of the Revised Code, 4147
as applicable. 4148

(D) Except as otherwise provided in this division, no 4149
assessment shall be issued against a taxpayer for the tax levied 4150
under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised 4151
Code more than four years after the due date for filing the 4152
return for the tax period for which the tax was reported, or 4153
more than four years after the return for the tax period was 4154
filed, whichever is later. This division does not bar an 4155
assessment against a taxpayer who fails to file a return as 4156
required by section 5753.04 of the Revised Code or who files a 4157
fraudulent return, or when the taxpayer and the tax commissioner 4158
waive in writing the time limitation. 4159

(E) If the tax commissioner possesses information that 4160
indicates that the amount of tax a taxpayer is liable to pay 4161
under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised 4162
Code exceeds the amount the taxpayer paid, the tax commissioner 4163
may audit a sample of the taxpayer's gross casino revenue ~~or~~, 4164
sports gaming receipts, or internet casino gaming receipts, as 4165
applicable, over a representative period of time to ascertain 4166
the amount of tax due, and may issue an assessment based on the 4167
audit. The tax commissioner shall make a good faith effort to 4168
reach agreement with the taxpayer in selecting a representative 4169
sample. The tax commissioner may apply a sampling method only if 4170
the tax commissioner has prescribed the method by rule. 4171

(F) If the whereabouts of a taxpayer who is liable for the 4172
tax levied under section 5753.02 ~~or~~, 5753.021, or 5753.022 of 4173
the Revised Code are unknown to the tax commissioner, the tax 4174
commissioner shall proceed under section 5703.37 of the Revised 4175
Code. 4176

Sec. 5753.08. If a taxpayer who is liable for the tax 4177
levied under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the 4178

Revised Code sells a casino facility ~~or~~, sports gaming 4179
facility, or internet casino gaming operation, disposes of a 4180
casino facility ~~or~~, sports gaming facility, or internet casino
gaming operation in any manner other than in the regular course 4181
of business, or quits the casino gaming or sports gaming 4182
business, any tax owed by that person becomes immediately due 4183
and payable, and the person shall pay the tax due, including any 4184
applicable penalties and interest. The person's successor shall 4185
withhold a sufficient amount of the purchase money to cover the 4186
amounts due and unpaid until the predecessor produces a receipt 4187
from the tax commissioner showing that the amounts due have been 4188
paid or a certificate indicating that no taxes are due. If the 4189
successor fails to withhold purchase money, the successor is 4190
personally liable, up to the purchase money amount, for amounts 4191
that were unpaid during the operation of the business by the 4192
predecessor. 4193
4194

Sec. 5753.12. (A) Notwithstanding any provision of this 4195
chapter, any person who operates a casino facility or internet
casino gaming operation without holding a current, valid license 4196
or permit issued under Chapter 3772. of the Revised Code or a 4197
sports gaming facility without holding a current, valid license 4198
issued under Chapter 3775. of the Revised Code is liable for any 4199
amounts, including tax, interest, and penalties, imposed under 4200
this chapter in the same manner as persons that do hold such a 4201
license or permit. 4202
4203

(B) The tax commissioner may issue an assessment against a 4204
person described in division (A) of this section for any amount 4205
due under this chapter in the same manner provided under section 4206
5753.07 of the Revised Code. 4207

Section 2. That existing sections 3123.90, 3772.01, 4208

3772.02, 3772.03, 3772.031, 3772.033, 3772.034, 3772.04, 4209
3772.051, 3772.06, 3772.07, 3772.08, 3772.091, 3772.10, 4210
3772.112, 3772.12, 3772.13, 3772.131, 3772.16, 3772.18, 3772.20, 4211
3772.22, 3772.23, 3772.26, 3772.31, 3772.34, 3772.35, 3772.37, 4212
3772.99, 3775.01, 3775.02, 3775.03, 3775.041, 3775.09, 3775.11, 4213
5747.063, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.07, 4214
5753.08, and 5753.12 of the Revised Code are hereby repealed. 4215

Section 3. The General Assembly, applying the principle 4216
stated in division (B) of section 1.52 of the Revised Code that 4217
amendments are to be harmonized if reasonably capable of 4218
simultaneous operation, finds that the following sections, 4219
presented in this act as composites of the sections as amended 4220
by the acts indicated, are the resulting versions of the 4221
sections in effect prior to the effective date of the sections 4222
as presented in this act: 4223

Section 3772.03 of the Revised Code as amended by H.B 29 4224
of the 134th General Assembly and both H.B. 49 and H.B. 132 of 4225
the 132nd General Assembly. 4226

Section 3772.99 of the Revised Code as amended by both 4227
H.B. 32 and H.B. 49 of the 132nd General Assembly. 4228