

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 298**

**Representatives Stewart, John**

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To amend sections 109.572, 2915.01, 2915.02, 1  
3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 2  
3772.031, 3772.04, 3772.062, 5747.02, 5747.063, 3  
5747.20, 5751.01, 5753.01, 5753.031, 5753.04, 4  
5753.05, 5753.07, 5753.08, and 5753.12 and to 5  
enact sections 3771.01, 3771.02, 3771.03, 6  
3771.04, 3771.05, 3771.06, 3771.07, 3771.08, 7  
3771.09, 3771.10, 3771.11, 3771.12, 3771.13, 8  
3771.14, 3771.99, 5753.022, and 5753.032 of the 9  
Revised Code to legalize and regulate internet 10  
gambling in this state, to levy a tax on 11  
businesses that provide internet gambling, and 12  
to prohibit online sweepstakes games. 13

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

**Section 1.** That sections 109.572, 2915.01, 2915.02, 14  
3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 3772.031, 3772.04, 15  
3772.062, 5747.02, 5747.063, 5747.20, 5751.01, 5753.01, 16  
5753.031, 5753.04, 5753.05, 5753.07, 5753.08, and 5753.12 be 17  
amended and sections 3771.01, 3771.02, 3771.03, 3771.04, 18  
3771.05, 3771.06, 3771.07, 3771.08, 3771.09, 3771.10, 3771.11, 19  
3771.12, 3771.13, 3771.14, 3771.99, 5753.022, and 5753.032 of 20  
the Revised Code be enacted to read as follows: 21

**Sec. 109.572.** (A) (1) Upon receipt of a request pursuant to 22  
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 23  
Code, a completed form prescribed pursuant to division (C) (1) of 24  
this section, and a set of fingerprint impressions obtained in 25  
the manner described in division (C) (2) of this section, the 26  
superintendent of the bureau of criminal identification and 27  
investigation shall conduct a criminal records check in the 28  
manner described in division (B) of this section to determine 29  
whether any information exists that indicates that the person 30  
who is the subject of the request previously has been convicted 31  
of or pleaded guilty to any of the following: 32

(a) A violation of section 2903.01, 2903.02, 2903.03, 33  
2903.04, 2903.041, 2903.06, 2903.08, 2903.11, 2903.12, 2903.13, 34  
2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 35  
2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 36  
2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.25, 37  
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 38  
2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 39  
2923.12, 2923.13, 2923.161, 2923.17, 2923.21, 2923.42, 2925.02, 40  
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.13, 2925.22, 41  
2925.23, 2925.24, 2925.31, 2925.32, 2925.36, 2925.37, or 3716.11 42  
of the Revised Code, felonious sexual penetration in violation 43  
of former section 2907.12 of the Revised Code, a violation of 44  
section 2905.04 of the Revised Code as it existed prior to July 45  
1, 1996, a violation of section 2919.23 of the Revised Code that 46  
would have been a violation of section 2905.04 of the Revised 47  
Code as it existed prior to July 1, 1996, had the violation been 48  
committed prior to that date, or a violation of section 2925.11 49  
of the Revised Code that is not a minor drug possession offense; 50

(b) A violation of an existing or former law of this 51  
state, any other state, or the United States that is 52

substantially equivalent to any of the offenses listed in 53  
division (A)(1)(a) of this section; 54

(c) If the request is made pursuant to section 3319.39 of 55  
the Revised Code for an applicant who is a teacher, any offense 56  
specified under section 9.79 of the Revised Code or in section 57  
3319.31 of the Revised Code. 58

(2) On receipt of a request pursuant to section 3712.09 or 59  
3721.121 of the Revised Code, a completed form prescribed 60  
pursuant to division (C)(1) of this section, and a set of 61  
fingerprint impressions obtained in the manner described in 62  
division (C)(2) of this section, the superintendent of the 63  
bureau of criminal identification and investigation shall 64  
conduct a criminal records check with respect to any person who 65  
has applied for employment in a position for which a criminal 66  
records check is required by those sections. The superintendent 67  
shall conduct the criminal records check in the manner described 68  
in division (B) of this section to determine whether any 69  
information exists that indicates that the person who is the 70  
subject of the request previously has been convicted of or 71  
pleaded guilty to any of the following: 72

(a) A violation of section 2903.01, 2903.02, 2903.03, 73  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 74  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 75  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 76  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 77  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 78  
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 79  
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 80  
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 81

(b) An existing or former law of this state, any other 82

state, or the United States that is substantially equivalent to 83  
any of the offenses listed in division (A) (2) (a) of this 84  
section. 85

(3) On receipt of a request pursuant to section 173.27, 86  
173.38, 173.381, 3740.11, 5119.34, 5164.34, 5164.341, 5164.342, 87  
5123.081, or 5123.169 of the Revised Code, a completed form 88  
prescribed pursuant to division (C) (1) of this section, and a 89  
set of fingerprint impressions obtained in the manner described 90  
in division (C) (2) of this section, the superintendent of the 91  
bureau of criminal identification and investigation shall 92  
conduct a criminal records check of the person for whom the 93  
request is made. The superintendent shall conduct the criminal 94  
records check in the manner described in division (B) of this 95  
section to determine whether any information exists that 96  
indicates that the person who is the subject of the request 97  
previously has been convicted of, has pleaded guilty to, or 98  
(except in the case of a request pursuant to section 5164.34, 99  
5164.341, or 5164.342 of the Revised Code) has been found 100  
eligible for intervention in lieu of conviction for any of the 101  
following, regardless of the date of the conviction, the date of 102  
entry of the guilty plea, or (except in the case of a request 103  
pursuant to section 5164.34, 5164.341, or 5164.342 of the 104  
Revised Code) the date the person was found eligible for 105  
intervention in lieu of conviction: 106

(a) A violation of section 959.13, 959.131, 2903.01, 107  
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 108  
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 109  
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 110  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 111  
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 112  
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 113

2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 114  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 115  
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 116  
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 117  
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 118  
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24, 119  
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 120  
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 121  
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 122  
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 123  
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.22, 2925.23, 124  
2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 of the 125  
Revised Code; 126

(b) Felonious sexual penetration in violation of former 127  
section 2907.12 of the Revised Code; 128

(c) A violation of section 2905.04 of the Revised Code as 129  
it existed prior to July 1, 1996; 130

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 131  
the Revised Code when the underlying offense that is the object 132  
of the conspiracy, attempt, or complicity is one of the offenses 133  
listed in divisions (A)(3)(a) to (c) of this section; 134

(e) A violation of an existing or former municipal 135  
ordinance or law of this state, any other state, or the United 136  
States that is substantially equivalent to any of the offenses 137  
listed in divisions (A)(3)(a) to (d) of this section. 138

(4) On receipt of a request pursuant to section 2151.86, 139  
2151.904, or 5103.053 of the Revised Code, a completed form 140  
prescribed pursuant to division (C)(1) of this section, and a 141  
set of fingerprint impressions obtained in the manner described 142

in division (C)(2) of this section, the superintendent of the 143  
bureau of criminal identification and investigation shall 144  
conduct a criminal records check in the manner described in 145  
division (B) of this section to determine whether any 146  
information exists that indicates that the person who is the 147  
subject of the request previously has been convicted of or 148  
pleaded guilty to any of the following: 149

(a) A violation of section 959.13, 2151.421, 2903.01, 150  
2903.02, 2903.03, 2903.04, 2903.041, 2903.06, 2903.08, 2903.11, 151  
2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 152  
2903.32, 2903.34, 2905.01, 2905.02, 2905.05, 2905.32, 2907.02, 153  
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 154  
2907.19, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 155  
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 156  
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 157  
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 158  
2923.13, 2923.161, 2923.17, 2923.21, 2925.02, 2925.03, 2925.04, 159  
2925.041, 2925.05, 2925.06, 2925.13, 2925.22, 2925.23, 2925.24, 160  
2925.31, 2925.32, 2925.36, 2925.37, 2927.12, or 3716.11 of the 161  
Revised Code, a violation of section 2905.04 of the Revised Code 162  
as it existed prior to July 1, 1996, a violation of section 163  
2919.23 of the Revised Code that would have been a violation of 164  
section 2905.04 of the Revised Code as it existed prior to July 165  
1, 1996, had the violation been committed prior to that date, a 166  
violation of section 2925.11 of the Revised Code that is not a 167  
minor drug possession offense, two or more OVI or OVUAC 168  
violations committed within the three years immediately 169  
preceding the submission of the application or petition that is 170  
the basis of the request, or felonious sexual penetration in 171  
violation of former section 2907.12 of the Revised Code, or a 172  
violation of Chapter 2919. of the Revised Code that is a felony; 173

(b) A violation of an existing or former law of this 174  
state, any other state, or the United States that is 175  
substantially equivalent to any of the offenses listed in 176  
division (A) (4) (a) of this section. 177

(5) Upon receipt of a request pursuant to section 5104.013 178  
of the Revised Code, a completed form prescribed pursuant to 179  
division (C) (1) of this section, and a set of fingerprint 180  
impressions obtained in the manner described in division (C) (2) 181  
of this section, the superintendent of the bureau of criminal 182  
identification and investigation shall conduct a criminal 183  
records check in the manner described in division (B) of this 184  
section to determine whether any information exists that 185  
indicates that the person who is the subject of the request has 186  
been convicted of or pleaded guilty to any of the following: 187

(a) A violation of section 2151.421, 2903.01, 2903.02, 188  
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 189  
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 190  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 191  
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 192  
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 193  
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 194  
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 195  
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 196  
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 197  
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 198  
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 199  
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 200  
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 201  
3716.11 of the Revised Code, felonious sexual penetration in 202  
violation of former section 2907.12 of the Revised Code, a 203  
violation of section 2905.04 of the Revised Code as it existed 204

prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, a violation of section 2923.02 or 2923.03 of the Revised Code that relates to a crime specified in this division, or a second violation of section 4511.19 of the Revised Code within five years of the date of application for licensure or certification.

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

(6) Upon receipt of a request pursuant to section 5153.111 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

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

2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 235  
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 236  
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 237  
Code, felonious sexual penetration in violation of former 238  
section 2907.12 of the Revised Code, a violation of section 239  
2905.04 of the Revised Code as it existed prior to July 1, 1996, 240  
a violation of section 2919.23 of the Revised Code that would 241  
have been a violation of section 2905.04 of the Revised Code as 242  
it existed prior to July 1, 1996, had the violation been 243  
committed prior to that date, or a violation of section 2925.11 244  
of the Revised Code that is not a minor drug possession offense; 245

(b) A violation of an existing or former law of this 246  
state, any other state, or the United States that is 247  
substantially equivalent to any of the offenses listed in 248  
division (A) (6) (a) of this section. 249

(7) On receipt of a request for a criminal records check 250  
from an individual pursuant to section 4749.03 or 4749.06 of the 251  
Revised Code, accompanied by a completed copy of the form 252  
prescribed in division (C) (1) of this section and a set of 253  
fingerprint impressions obtained in a manner described in 254  
division (C) (2) of this section, the superintendent of the 255  
bureau of criminal identification and investigation shall 256  
conduct a criminal records check in the manner described in 257  
division (B) of this section to determine whether any 258  
information exists indicating that the person who is the subject 259  
of the request has been convicted of or pleaded guilty to any 260  
criminal offense in this state or in any other state. If the 261  
individual indicates that a firearm will be carried in the 262  
course of business, the superintendent shall require information 263  
from the federal bureau of investigation as described in 264  
division (B) (2) of this section. Subject to division (F) of this 265

section, the superintendent shall report the findings of the 266  
criminal records check and any information the federal bureau of 267  
investigation provides to the director of public safety. 268

(8) On receipt of a request pursuant to section 1321.37, 269  
1321.53, or 4763.05 of the Revised Code, a completed form 270  
prescribed pursuant to division (C)(1) of this section, and a 271  
set of fingerprint impressions obtained in the manner described 272  
in division (C)(2) of this section, the superintendent of the 273  
bureau of criminal identification and investigation shall 274  
conduct a criminal records check with respect to any person who 275  
has applied for a license, permit, or certification from the 276  
department of commerce or a division in the department. The 277  
superintendent shall conduct the criminal records check in the 278  
manner described in division (B) of this section to determine 279  
whether any information exists that indicates that the person 280  
who is the subject of the request previously has been convicted 281  
of or pleaded guilty to any criminal offense in this state, any 282  
other state, or the United States. 283

(9) On receipt of a request for a criminal records check 284  
from the treasurer of state under section 113.041 of the Revised 285  
Code or from an individual under section 928.03, 4701.08, 286  
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 287  
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 288  
4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 289  
4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.21, 290  
4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 291  
4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 4776.021, 292  
4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, 293  
accompanied by a completed form prescribed under division (C)(1) 294  
of this section and a set of fingerprint impressions obtained in 295  
the manner described in division (C)(2) of this section, the 296

superintendent of the bureau of criminal identification and 297  
investigation shall conduct a criminal records check in the 298  
manner described in division (B) of this section to determine 299  
whether any information exists that indicates that the person 300  
who is the subject of the request has been convicted of or 301  
pleaded guilty to any criminal offense in this state or any 302  
other state. Subject to division (F) of this section, the 303  
superintendent shall send the results of a check requested under 304  
section 113.041 of the Revised Code to the treasurer of state 305  
and shall send the results of a check requested under any of the 306  
other listed sections to the licensing board specified by the 307  
individual in the request. 308

(10) On receipt of a request pursuant to section 124.74, 309  
718.131, 1121.23, 1315.141, 1733.47, or 1761.26 of the Revised 310  
Code, a completed form prescribed pursuant to division (C)(1) of 311  
this section, and a set of fingerprint impressions obtained in 312  
the manner described in division (C)(2) of this section, the 313  
superintendent of the bureau of criminal identification and 314  
investigation shall conduct a criminal records check in the 315  
manner described in division (B) of this section to determine 316  
whether any information exists that indicates that the person 317  
who is the subject of the request previously has been convicted 318  
of or pleaded guilty to any criminal offense under any existing 319  
or former law of this state, any other state, or the United 320  
States. 321

(11) On receipt of a request for a criminal records check 322  
from an appointing or licensing authority under section 3772.07 323  
of the Revised Code, a completed form prescribed under division 324  
(C)(1) of this section, and a set of fingerprint impressions 325  
obtained in the manner prescribed in division (C)(2) of this 326  
section, the superintendent of the bureau of criminal 327

identification and investigation shall conduct a criminal 328  
records check in the manner described in division (B) of this 329  
section to determine whether any information exists that 330  
indicates that the person who is the subject of the request 331  
previously has been convicted of or pleaded guilty or no contest 332  
to any offense under any existing or former law of this state, 333  
any other state, or the United States that makes the person 334  
ineligible for appointment or retention under section 3772.07 of 335  
the Revised Code or that is a disqualifying offense as defined 336  
in that section or substantially equivalent to a disqualifying 337  
offense, as applicable. 338

(12) On receipt of a request pursuant to section 2151.33 339  
or 2151.412 of the Revised Code, a completed form prescribed 340  
pursuant to division (C)(1) of this section, and a set of 341  
fingerprint impressions obtained in the manner described in 342  
division (C)(2) of this section, the superintendent of the 343  
bureau of criminal identification and investigation shall 344  
conduct a criminal records check with respect to any person for 345  
whom a criminal records check is required under that section. 346  
The superintendent shall conduct the criminal records check in 347  
the manner described in division (B) of this section to 348  
determine whether any information exists that indicates that the 349  
person who is the subject of the request previously has been 350  
convicted of or pleaded guilty to any of the following: 351

(a) A violation of section 2903.01, 2903.02, 2903.03, 352  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 353  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 354  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 355  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 356  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 357  
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 358

2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 359  
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 360

(b) An existing or former law of this state, any other 361  
state, or the United States that is substantially equivalent to 362  
any of the offenses listed in division (A)(12)(a) of this 363  
section. 364

(13) On receipt of a request pursuant to section 3796.12 365  
of the Revised Code, a completed form prescribed pursuant to 366  
division (C)(1) of this section, and a set of fingerprint 367  
impressions obtained in a manner described in division (C)(2) of 368  
this section, the superintendent of the bureau of criminal 369  
identification and investigation shall conduct a criminal 370  
records check in the manner described in division (B) of this 371  
section to determine whether any information exists that 372  
indicates that the person who is the subject of the request 373  
previously has been convicted of or pleaded guilty to a 374  
disqualifying offense as specified in rules adopted under 375  
section 9.79 and division (B)(2)(b) of section 3796.03 of the 376  
Revised Code if the person who is the subject of the request is 377  
an administrator or other person responsible for the daily 378  
operation of, or an owner or prospective owner, officer or 379  
prospective officer, or board member or prospective board member 380  
of, an entity seeking a license from the department of commerce 381  
under Chapter 3796. of the Revised Code. 382

(14) On receipt of a request required by section 3796.13 383  
of the Revised Code, a completed form prescribed pursuant to 384  
division (C)(1) of this section, and a set of fingerprint 385  
impressions obtained in a manner described in division (C)(2) of 386  
this section, the superintendent of the bureau of criminal 387  
identification and investigation shall conduct a criminal 388

records check in the manner described in division (B) of this 389  
section to determine whether any information exists that 390  
indicates that the person who is the subject of the request 391  
previously has been convicted of or pleaded guilty to a 392  
disqualifying offense as specified in rules adopted under 393  
division (B) (14) (a) of section 3796.03 of the Revised Code if 394  
the person who is the subject of the request is seeking 395  
employment with an entity licensed by the department of commerce 396  
under Chapter 3796. of the Revised Code. 397

(15) On receipt of a request pursuant to section 4768.06 398  
of the Revised Code, a completed form prescribed under division 399  
(C) (1) of this section, and a set of fingerprint impressions 400  
obtained in the manner described in division (C) (2) of this 401  
section, the superintendent of the bureau of criminal 402  
identification and investigation shall conduct a criminal 403  
records check in the manner described in division (B) of this 404  
section to determine whether any information exists indicating 405  
that the person who is the subject of the request has been 406  
convicted of or pleaded guilty to any criminal offense in this 407  
state or in any other state. 408

(16) On receipt of a request pursuant to division (B) of 409  
section 4764.07 or division (A) of section 4735.143 of the 410  
Revised Code, a completed form prescribed under division (C) (1) 411  
of this section, and a set of fingerprint impressions obtained 412  
in the manner described in division (C) (2) of this section, the 413  
superintendent of the bureau of criminal identification and 414  
investigation shall conduct a criminal records check in the 415  
manner described in division (B) of this section to determine 416  
whether any information exists indicating that the person who is 417  
the subject of the request has been convicted of or pleaded 418  
guilty to any criminal offense in any state or the United 419

States. 420

(17) On receipt of a request for a criminal records check 421  
under section 147.022 of the Revised Code, a completed form 422  
prescribed under division (C) (1) of this section, and a set of 423  
fingerprint impressions obtained in the manner prescribed in 424  
division (C) (2) of this section, the superintendent of the 425  
bureau of criminal identification and investigation shall 426  
conduct a criminal records check in the manner described in 427  
division (B) of this section to determine whether any 428  
information exists that indicates that the person who is the 429  
subject of the request previously has been convicted of or 430  
pleaded guilty or no contest to any criminal offense under any 431  
existing or former law of this state, any other state, or the 432  
United States. 433

(18) Upon receipt of a request pursuant to division (F) of 434  
section 2915.081 or division (E) of section 2915.082 of the 435  
Revised Code, a completed form prescribed under division (C) (1) 436  
of this section, and a set of fingerprint impressions obtained 437  
in the manner described in division (C) (2) of this section, the 438  
superintendent of the bureau of criminal identification and 439  
investigation shall conduct a criminal records check in the 440  
manner described in division (B) of this section to determine 441  
whether any information exists indicating that the person who is 442  
the subject of the request has been convicted of or pleaded 443  
guilty or no contest to any offense that is a violation of 444  
Chapter 2915. of the Revised Code or to any offense under any 445  
existing or former law of this state, any other state, or the 446  
United States that is substantially equivalent to such an 447  
offense. 448

(19) On receipt of a request pursuant to section 3775.03 449

of the Revised Code, a completed form prescribed under division 450  
(C) (1) of this section, and a set of fingerprint impressions 451  
obtained in the manner described in division (C) (2) of this 452  
section, the superintendent of the bureau of criminal 453  
identification and investigation shall conduct a criminal 454  
records check in the manner described in division (B) of this 455  
section and shall request information from the federal bureau of 456  
investigation to determine whether any information exists 457  
indicating that the person who is the subject of the request has 458  
been convicted of any offense under any existing or former law 459  
of this state, any other state, or the United States that is a 460  
disqualifying offense as defined in section 3772.07 of the 461  
Revised Code. 462

(20) On receipt of a request pursuant to section 3771.03 463  
of the Revised Code, a completed form prescribed under division 464  
(C) (1) of this section, and a set of fingerprint impressions 465  
obtained in the manner described in division (C) (2) of this 466  
section, the superintendent of the bureau of criminal 467  
identification and investigation shall conduct a criminal 468  
records check in the manner described in division (B) of this 469  
section and shall request information from the federal bureau of 470  
investigation to determine whether any information exists 471  
indicating that the person who is the subject of the request has 472  
been convicted of any offense under any existing or former law 473  
of this state, any other state, or the United States that is a 474  
disqualifying offense as defined in section 3772.07 of the 475  
Revised Code. 476

(B) Subject to division (F) of this section, the 477  
superintendent shall conduct any criminal records check to be 478  
conducted under this section as follows: 479

(1) The superintendent shall review or cause to be 480  
reviewed any relevant information gathered and compiled by the 481  
bureau under division (A) of section 109.57 of the Revised Code 482  
that relates to the person who is the subject of the criminal 483  
records check, including, if the criminal records check was 484  
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 485  
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 486  
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3740.11, 487  
3712.09, 3721.121, 3771.03, 3772.07, 3775.03, 3796.12, 3796.13, 488  
4729.071, 4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 489  
4764.07, 4768.06, 5103.053, 5104.013, 5164.34, 5164.341, 490  
5164.342, 5123.081, 5123.169, or 5153.111 of the Revised Code, 491  
any relevant information contained in records that have been 492  
sealed under section 2953.32 of the Revised Code; 493

(2) If the request received by the superintendent asks for 494  
information from the federal bureau of investigation, the 495  
superintendent shall request from the federal bureau of 496  
investigation any information it has with respect to the person 497  
who is the subject of the criminal records check, including 498  
fingerprint-based checks of national crime information databases 499  
as described in 42 U.S.C. 671 if the request is made pursuant to 500  
section 2151.86, 5103.053, or 5104.013 of the Revised Code or if 501  
any other Revised Code section requires fingerprint-based checks 502  
of that nature, and shall review or cause to be reviewed any 503  
information the superintendent receives from that bureau. If a 504  
request under section 3319.39 of the Revised Code asks only for 505  
information from the federal bureau of investigation, the 506  
superintendent shall not conduct the review prescribed by 507  
division (B)(1) of this section. 508

(3) The superintendent or the superintendent's designee 509  
may request criminal history records from other states or the 510

federal government pursuant to the national crime prevention and 511  
privacy compact set forth in section 109.571 of the Revised 512  
Code. 513

(4) The superintendent shall include in the results of the 514  
criminal records check a list or description of the offenses 515  
listed or described in the relevant provision of division (A) of 516  
this section. The superintendent shall exclude from the results 517  
any information the dissemination of which is prohibited by 518  
federal law. 519

(5) The superintendent shall send the results of the 520  
criminal records check to the person to whom it is to be sent 521  
not later than the following number of days after the date the 522  
superintendent receives the request for the criminal records 523  
check, the completed form prescribed under division (C) (1) of 524  
this section, and the set of fingerprint impressions obtained in 525  
the manner described in division (C) (2) of this section: 526

(a) If the superintendent is required by division (A) of 527  
this section (other than division (A) (3) of this section) to 528  
conduct the criminal records check, thirty; 529

(b) If the superintendent is required by division (A) (3) 530  
of this section to conduct the criminal records check, sixty. 531

(C) (1) The superintendent shall prescribe a form to obtain 532  
the information necessary to conduct a criminal records check 533  
from any person for whom a criminal records check is to be 534  
conducted under this section. The form that the superintendent 535  
prescribes pursuant to this division may be in a tangible 536  
format, in an electronic format, or in both tangible and 537  
electronic formats. 538

(2) The superintendent shall prescribe standard impression 539

540 sheets to obtain the fingerprint impressions of any person for  
541 whom a criminal records check is to be conducted under this  
542 section. Any person for whom a records check is to be conducted  
543 under this section shall obtain the fingerprint impressions at a  
544 county sheriff's office, municipal police department, or any  
545 other entity with the ability to make fingerprint impressions on  
546 the standard impression sheets prescribed by the superintendent.  
547 The office, department, or entity may charge the person a  
548 reasonable fee for making the impressions. The standard  
549 impression sheets the superintendent prescribes pursuant to this  
550 division may be in a tangible format, in an electronic format,  
551 or in both tangible and electronic formats.

552 (3) Subject to division (D) of this section, the  
553 superintendent shall prescribe and charge a reasonable fee for  
554 providing a criminal records check under this section. The  
555 person requesting the criminal records check shall pay the fee  
556 prescribed pursuant to this division. In the case of a request  
557 under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47,  
558 1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the  
559 fee shall be paid in the manner specified in that section.

560 (4) The superintendent of the bureau of criminal  
561 identification and investigation may prescribe methods of  
562 forwarding fingerprint impressions and information necessary to  
563 conduct a criminal records check, which methods shall include,  
564 but not be limited to, an electronic method.

565 (D) The results of a criminal records check conducted  
566 under this section, other than a criminal records check  
567 specified in division (A) (7) of this section, are valid for the  
568 person who is the subject of the criminal records check for a  
569 period of one year from the date upon which the superintendent

completes the criminal records check. If during that period the 570  
superintendent receives another request for a criminal records 571  
check to be conducted under this section for that person, the 572  
superintendent shall provide the results from the previous 573  
criminal records check of the person at a lower fee than the fee 574  
prescribed for the initial criminal records check. 575

(E) When the superintendent receives a request for 576  
information from a registered private provider, the 577  
superintendent shall proceed as if the request was received from 578  
a school district board of education under section 3319.39 of 579  
the Revised Code. The superintendent shall apply division (A)(1) 580  
(c) of this section to any such request for an applicant who is 581  
a teacher. 582

(F)(1) Subject to division (F)(2) of this section, all 583  
information regarding the results of a criminal records check 584  
conducted under this section that the superintendent reports or 585  
sends under division (A)(7) or (9) of this section to the 586  
director of public safety, the treasurer of state, or the 587  
person, board, or entity that made the request for the criminal 588  
records check shall relate to the conviction of the subject 589  
person, or the subject person's plea of guilty to, a criminal 590  
offense. 591

(2) Division (F)(1) of this section does not limit, 592  
restrict, or preclude the superintendent's release of 593  
information that relates to the arrest of a person who is 594  
eighteen years of age or older, to an adjudication of a child as 595  
a delinquent child, or to a criminal conviction of a person 596  
under eighteen years of age in circumstances in which a release 597  
of that nature is authorized under division (E)(2), (3), or (4) 598  
of section 109.57 of the Revised Code pursuant to a rule adopted 599

under division (E) (1) of that section. 600

(G) As used in this section: 601

(1) "Criminal records check" means any criminal records 602  
check conducted by the superintendent of the bureau of criminal 603  
identification and investigation in accordance with division (B) 604  
of this section. 605

(2) "Minor drug possession offense" has the same meaning 606  
as in section 2925.01 of the Revised Code. 607

(3) "OVI or OVUAC violation" means a violation of section 608  
4511.19 of the Revised Code or a violation of an existing or 609  
former law of this state, any other state, or the United States 610  
that is substantially equivalent to section 4511.19 of the 611  
Revised Code. 612

(4) "Registered private provider" means a nonpublic school 613  
or entity registered with the department of education and 614  
workforce under section 3310.41 of the Revised Code to 615  
participate in the autism scholarship program or section 3310.58 616  
of the Revised Code to participate in the Jon Peterson special 617  
needs scholarship program. 618

**Sec. 2915.01.** As used in this chapter: 619

(A) "Bookmaking" means the business of receiving or paying 620  
off bets. 621

(B) "Bet" means the hazarding of anything of value upon 622  
the result of an event, undertaking, or contingency, but does 623  
not include a bona fide business risk. 624

(C) "Scheme of chance" means a slot machine unless 625  
authorized under Chapter 3771. or 3772. of the Revised Code, 626  
lottery unless authorized under Chapter 3770. of the Revised 627

Code, numbers game, pool conducted for profit, or other scheme 628  
in which a participant gives a valuable consideration for a 629  
chance to win a prize, but does not include bingo, a skill-based 630  
amusement machine, or a pool not conducted for profit. "Scheme 631  
of chance" includes the use of an electronic device to reveal 632  
the results of a game entry if valuable consideration is paid, 633  
directly or indirectly, for a chance to win a prize. Valuable 634  
consideration is deemed to be paid for a chance to win a prize 635  
in the following instances: 636

(1) Less than fifty per cent of the goods or services sold 637  
by a scheme of chance operator in exchange for game entries are 638  
used or redeemed by participants at any one location; 639

(2) Less than fifty per cent of participants who purchase 640  
goods or services at any one location do not accept, use, or 641  
redeem the goods or services sold or purportedly sold; 642

(3) More than fifty per cent of prizes at any one location 643  
are revealed to participants through an electronic device 644  
simulating a game of chance or a "casino game" as defined in 645  
section 3772.01 of the Revised Code; 646

(4) The good or service sold by a scheme of chance 647  
operator in exchange for a game entry cannot be used or redeemed 648  
in the manner advertised; 649

(5) A participant pays more than fair market value for 650  
goods or services offered by a scheme of chance operator in 651  
order to receive one or more game entries; 652

(6) A participant may use the electronic device to 653  
purchase additional game entries; 654

(7) A participant may purchase additional game entries by 655  
using points or credits won as prizes while using the electronic 656

device; 657

(8) A scheme of chance operator pays out in prize money 658  
more than twenty per cent of the gross revenue received at one 659  
location; or 660

(9) A participant makes a purchase or exchange in order to 661  
obtain any good or service that may be used to facilitate play 662  
on the electronic device. 663

As used in this division, "electronic device" means a 664  
mechanical, video, digital, or electronic machine or device that 665  
is capable of displaying information on a screen or other 666  
mechanism and that is owned, leased, or otherwise possessed by 667  
any person conducting a scheme of chance, or by that person's 668  
partners, affiliates, subsidiaries, or contractors. "Electronic 669  
device" does not include an electronic instant bingo system. 670

(D) "Game of chance" means poker, craps, roulette, or 671  
other game in which a player gives anything of value in the hope 672  
of gain, the outcome of which is determined largely by chance, 673  
but does not include bingo. 674

(E) "Game of chance conducted for profit" means any game 675  
of chance designed to produce income for the person who conducts 676  
or operates the game of chance, but does not include bingo. 677

(F) "Gambling device" means any of the following: 678

(1) A book, totalizer, or other equipment for recording 679  
bets; 680

(2) A ticket, token, or other device representing a 681  
chance, share, or interest in a scheme of chance or evidencing a 682  
bet; 683

(3) A deck of cards, dice, gaming table, roulette wheel, 684

slot machine, or other apparatus designed for use in connection 685  
with a game of chance; 686

(4) Any equipment, device, apparatus, or paraphernalia 687  
specially designed for gambling purposes; 688

(5) Bingo supplies sold or otherwise provided, or used, in 689  
violation of this chapter. 690

(G) "Gambling offense" means any of the following: 691

(1) A violation of this chapter; 692

(2) A violation of an existing or former municipal 693  
ordinance or law of this or any other state or the United States 694  
substantially equivalent to any provision of this chapter or a 695  
violation of section 2915.06 of the Revised Code as it existed 696  
prior to July 1, 1996; 697

(3) An offense under an existing or former municipal 698  
ordinance or law of this or any other state or the United 699  
States, of which gambling is an element; 700

(4) A conspiracy or attempt to commit, or complicity in 701  
committing, any offense under division (G) (1), (2), or (3) of 702  
this section. 703

(H) Except as otherwise provided in this chapter, 704  
"charitable organization" means either of the following: 705

(1) An organization that is exempt from federal income 706  
taxation under subsection 501(a) and described in subsection 707  
501(c) (3) of the Internal Revenue Code; 708

(2) A volunteer rescue service organization, volunteer 709  
firefighter's organization, veteran's organization, fraternal 710  
organization, or sporting organization that is exempt from 711

federal income taxation under subsection 501(c)(4), (c)(7), (c)  
(8), (c)(10), or (c)(19) of the Internal Revenue Code.

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

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

(J) "Veteran's organization" means any individual post or  
state headquarters of a national veteran's association or an  
auxiliary unit of any individual post of a national veteran's  
association, which post, state headquarters, or auxiliary unit  
is incorporated as a nonprofit corporation and either has  
received a letter from the state headquarters of the national  
veteran's association indicating that the individual post or  
auxiliary unit is in good standing with the national veteran's  
association or has received a letter from the national veteran's  
association indicating that the state headquarters is in good  
standing with the national veteran's association. As used in  
this division, "national veteran's association" means any  
veteran's association that has been in continuous existence as  
such for a period of at least five years and either is  
incorporated by an act of the United States congress or has a  
national dues-paying membership of at least five thousand  
persons.

(K) "Volunteer firefighter's organization" means any 742  
organization of volunteer firefighters, as defined in section 743  
146.01 of the Revised Code, that is organized and operated 744  
exclusively to provide financial support for a volunteer fire 745  
department or a volunteer fire company and that is recognized or 746  
ratified by a county, municipal corporation, or township. 747

(L) "Fraternal organization" means any society, order, 748  
state headquarters, or association within this state, except a 749  
college or high school fraternity, that is not organized for 750  
profit, that is a branch, lodge, or chapter of a national or 751  
state organization, that exists exclusively for the common 752  
business or sodality of its members. 753

(M) "Volunteer rescue service organization" means any 754  
organization of volunteers organized to function as an emergency 755  
medical service organization, as defined in section 4765.01 of 756  
the Revised Code. 757

(N) "Charitable bingo game" means any bingo game described 758  
in division (O) (1) or (2) of this section that is conducted by a 759  
charitable organization that has obtained a license pursuant to 760  
section 2915.08 of the Revised Code and the proceeds of which 761  
are used for a charitable purpose. 762

(O) "Bingo" means either of the following: 763

(1) A game with all of the following characteristics: 764

(a) The participants use bingo cards or sheets, including 765  
paper formats and electronic representation or image formats, 766  
that are divided into twenty-five spaces arranged in five 767  
horizontal and five vertical rows of spaces, with each space, 768  
except the central space, being designated by a combination of a 769  
letter and a number and with the central space being designated 770

as a free space. 771

(b) The participants cover the spaces on the bingo cards 772  
or sheets that correspond to combinations of letters and numbers 773  
that are announced by a bingo game operator. 774

(c) A bingo game operator announces combinations of 775  
letters and numbers that appear on objects that a bingo game 776  
operator selects by chance, either manually or mechanically, 777  
from a receptacle that contains seventy-five objects at the 778  
beginning of each game, each object marked by a different 779  
combination of a letter and a number that corresponds to one of 780  
the seventy-five possible combinations of a letter and a number 781  
that can appear on the bingo cards or sheets. 782

(d) The winner of the bingo game includes any participant 783  
who properly announces during the interval between the 784  
announcements of letters and numbers as described in division 785  
(O) (1) (c) of this section, that a predetermined and preannounced 786  
pattern of spaces has been covered on a bingo card or sheet 787  
being used by the participant. 788

(2) Instant bingo, electronic instant bingo, and raffles. 789

(P) "Conduct" means to back, promote, organize, manage, 790  
carry on, sponsor, or prepare for the operation of bingo or a 791  
game of chance, a scheme of chance, ~~or~~ a sweepstakes, or an 792  
online sweepstakes game. 793

(Q) "Bingo game operator" means any person, except 794  
security personnel, who performs work or labor at the site of 795  
bingo, including, but not limited to, collecting money from 796  
participants, handing out bingo cards or sheets or objects to 797  
cover spaces on bingo cards or sheets, selecting from a 798  
receptacle the objects that contain the combination of letters 799

and numbers that appear on bingo cards or sheets, calling out 800  
the combinations of letters and numbers, distributing prizes, 801  
selling or redeeming instant bingo tickets or cards, selling or 802  
redeeming electronic instant bingo tickets, credits, or 803  
vouchers, accessing an electronic instant bingo system other 804  
than as a participant, supervising the operation of a punch 805  
board, selling raffle tickets, selecting raffle tickets from a 806  
receptacle and announcing the winning numbers in a raffle, and 807  
preparing, selling, and serving food or beverages. "Bingo game 808  
operator" does not include a person who is installing, 809  
maintaining, updating, or repairing an electronic instant bingo 810  
system. 811

(R) "Participant" means any person who plays bingo. 812

(S) "Bingo session" means a period that includes both of 813  
the following: 814

(1) Not to exceed five continuous hours for the conduct of 815  
one or more games described in division (O) (1) of this section, 816  
instant bingo, and electronic instant bingo; 817

(2) A period for the conduct of instant bingo and 818  
electronic instant bingo for not more than two hours before and 819  
not more than two hours after the period described in division 820  
(S) (1) of this section. 821

(T) "Gross receipts" means all money or assets, including 822  
admission fees, that a person receives from bingo without the 823  
deduction of any amounts for prizes paid out or for the expenses 824  
of conducting bingo. "Gross receipts" does not include any money 825  
directly taken in from the sale of food or beverages by a 826  
charitable organization conducting bingo, or by a bona fide 827  
auxiliary unit or society of a charitable organization 828

conducting bingo, provided all of the following apply: 829

(1) The auxiliary unit or society has been in existence as 830  
a bona fide auxiliary unit or society of the charitable 831  
organization for at least two years prior to conducting bingo. 832

(2) The person who purchases the food or beverage receives 833  
nothing of value except the food or beverage and items 834  
customarily received with the purchase of that food or beverage. 835

(3) The food and beverages are sold at customary and 836  
reasonable prices. 837

(U) "Security personnel" includes any person who either is 838  
a sheriff, deputy sheriff, marshal, deputy marshal, township 839  
constable, or member of an organized police department of a 840  
municipal corporation or has successfully completed a peace 841  
officer's training course pursuant to sections 109.71 to 109.79 842  
of the Revised Code and who is hired to provide security for the 843  
premises on which bingo is conducted. 844

(V) "Charitable purpose" means that the net profit of 845  
bingo, other than instant bingo or electronic instant bingo, is 846  
used by, or is given, donated, or otherwise transferred to, any 847  
of the following: 848

(1) Any organization that is described in subsection 849  
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 850  
and is either a governmental unit or an organization that is tax 851  
exempt under subsection 501(a) and described in subsection 852  
501(c) (3) of the Internal Revenue Code; 853

(2) A veteran's organization that is a post, chapter, or 854  
organization of veterans, or an auxiliary unit or society of, or 855  
a trust or foundation for, any such post, chapter, or 856  
organization organized in the United States or any of its 857

possessions, at least seventy-five per cent of the members of 858  
which are veterans and substantially all of the other members of 859  
which are individuals who are spouses, widows, or widowers of 860  
veterans, or such individuals, provided that no part of the net 861  
earnings of such post, chapter, or organization inures to the 862  
benefit of any private shareholder or individual, and further 863  
provided that the net profit is used by the post, chapter, or 864  
organization for the charitable purposes set forth in division 865  
(B) (12) of section 5739.02 of the Revised Code, is used for 866  
awarding scholarships to or for attendance at an institution 867  
mentioned in division (B) (12) of section 5739.02 of the Revised 868  
Code, is donated to a governmental agency, or is used for 869  
nonprofit youth activities, the purchase of United States or 870  
Ohio flags that are donated to schools, youth groups, or other 871  
bona fide nonprofit organizations, promotion of patriotism, or 872  
disaster relief; 873

(3) A fraternal organization that has been in continuous 874  
existence in this state for fifteen years and that uses the net 875  
profit exclusively for religious, charitable, scientific, 876  
literary, or educational purposes, or for the prevention of 877  
cruelty to children or animals, if contributions for such use 878  
would qualify as a deductible charitable contribution under 879  
subsection 170 of the Internal Revenue Code; 880

(4) A volunteer firefighter's organization that uses the 881  
net profit for the purposes set forth in division (K) of this 882  
section. 883

(W) "Internal Revenue Code" means the "Internal Revenue 884  
Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter 885  
amended. 886

(X) "Youth athletic organization" means any organization, 887

not organized for profit, that is organized and operated 888  
exclusively to provide financial support to, or to operate, 889  
athletic activities for persons who are twenty-one years of age 890  
or younger by means of sponsoring, organizing, operating, or 891  
contributing to the support of an athletic team, club, league, 892  
or association. 893

(Y) "Youth athletic park organization" means any 894  
organization, not organized for profit, that satisfies both of 895  
the following: 896

(1) It owns, operates, and maintains playing fields that 897  
satisfy both of the following: 898

(a) The playing fields are used for athletic activities by 899  
one or more organizations, not organized for profit, each of 900  
which is organized and operated exclusively to provide financial 901  
support to, or to operate, athletic activities for persons who 902  
are eighteen years of age or younger by means of sponsoring, 903  
organizing, operating, or contributing to the support of an 904  
athletic team, club, league, or association. 905

(b) The playing fields are not used for any profit-making 906  
activity at any time during the year. 907

(2) It uses the proceeds of bingo it conducts exclusively 908  
for the operation, maintenance, and improvement of its playing 909  
fields of the type described in division (Y)(1) of this section. 910

(Z) "Bingo supplies" means bingo cards or sheets; instant 911  
bingo tickets or cards; electronic bingo aids; raffle tickets; 912  
punch boards; seal cards; instant bingo ticket dispensers; 913  
electronic instant bingo systems; and devices for selecting or 914  
displaying the combination of bingo letters and numbers or 915  
raffle tickets. Items that are "bingo supplies" are not gambling 916

devices if sold or otherwise provided, and used, in accordance 917  
with this chapter. For purposes of this chapter, "bingo 918  
supplies" are not to be considered equipment used to conduct a 919  
bingo game. 920

(AA) "Instant bingo" means a form of bingo that shall use 921  
folded or banded tickets or paper cards with perforated break- 922  
open tabs, a face of which is covered or otherwise hidden from 923  
view to conceal a number, letter, or symbol, or set of numbers, 924  
letters, or symbols, some of which have been designated in 925  
advance as prize winners, and may also include games in which 926  
some winners are determined by the random selection of one or 927  
more bingo numbers by the use of a seal card or bingo blower. 928  
"Instant bingo" also includes a punch board game. In all 929  
"instant bingo" the prize amount and structure shall be 930  
predetermined. "Instant bingo" does not include electronic 931  
instant bingo or any device that is activated by the insertion 932  
of a coin, currency, token, or an equivalent, and that contains 933  
as one of its components a video display monitor that is capable 934  
of displaying numbers, letters, symbols, or characters in 935  
winning or losing combinations. 936

(BB) "Seal card" means a form of instant bingo that uses 937  
instant bingo tickets in conjunction with a board or placard 938  
that contains one or more seals that, when removed or opened, 939  
reveal predesignated winning numbers, letters, or symbols. 940

(CC) "Raffle" means a form of bingo in which the one or 941  
more prizes are won by one or more persons who have purchased a 942  
raffle ticket. The one or more winners of the raffle are 943  
determined by drawing a ticket stub or other detachable section 944  
from a receptacle containing ticket stubs or detachable sections 945  
corresponding to all tickets sold for the raffle. "Raffle" does 946

not include the drawing of a ticket stub or other detachable 947  
section of a ticket purchased to attend a professional sporting 948  
event if both of the following apply: 949

(1) The ticket stub or other detachable section is used to 950  
select the winner of a free prize given away at the professional 951  
sporting event; and 952

(2) The cost of the ticket is the same as the cost of a 953  
ticket to the professional sporting event on days when no free 954  
prize is given away. 955

(DD) "Punch board" means a form of instant bingo that uses 956  
a board containing a number of holes or receptacles of uniform 957  
size in which are placed, mechanically and randomly, serially 958  
numbered slips of paper that may be punched or drawn from the 959  
hole or receptacle. A player may punch or draw the numbered 960  
slips of paper from the holes or receptacles and obtain the 961  
prize established for the game if the number drawn corresponds 962  
to a winning number or, if the punch board includes the use of a 963  
seal card, a potential winning number. 964

(EE) "Gross profit" means gross receipts minus the amount 965  
actually expended for the payment of prize awards. 966

(FF) "Net profit" means gross profit minus expenses. 967

(GG) "Expenses" means the reasonable amount of gross 968  
profit actually expended for all of the following: 969

(1) The purchase or lease of bingo supplies; 970

(2) The annual license fee required under section 2915.08 971  
of the Revised Code; 972

(3) Bank fees and service charges for a bingo session or 973  
game account described in section 2915.10 of the Revised Code; 974

|                                                                                                                                                                                                                                                           |                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| (4) Audits and accounting services;                                                                                                                                                                                                                       | 975                             |
| (5) Safes;                                                                                                                                                                                                                                                | 976                             |
| (6) Cash registers;                                                                                                                                                                                                                                       | 977                             |
| (7) Hiring security personnel;                                                                                                                                                                                                                            | 978                             |
| (8) Advertising bingo;                                                                                                                                                                                                                                    | 979                             |
| (9) Renting premises in which to conduct a bingo session;                                                                                                                                                                                                 | 980                             |
| (10) Tables and chairs;                                                                                                                                                                                                                                   | 981                             |
| (11) Expenses for maintaining and operating a charitable organization's facilities, including, but not limited to, a post home, club house, lounge, tavern, or canteen and any grounds attached to the post home, club house, lounge, tavern, or canteen; | 982<br>983<br>984<br>985<br>986 |
| (12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;                                                                                                                                            | 987<br>988                      |
| (13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division (F)(1) of section 2915.08 of the Revised Code.                                                      | 989<br>990<br>991<br>992        |
| (HH) "Person" has the same meaning as in section 1.59 of the Revised Code and includes any firm or any other legal entity, however organized.                                                                                                             | 993<br>994<br>995               |
| (II) "Revoke" means to void permanently all rights and privileges of the holder of a license issued under section 2915.08, 2915.081, or 2915.082 of the Revised Code or a charitable gaming license issued by another jurisdiction.                       | 996<br>997<br>998<br>999        |
| (JJ) "Suspend" means to interrupt temporarily all rights and privileges of the holder of a license issued under section                                                                                                                                   | 1000<br>1001                    |

2915.08, 2915.081, or 2915.082 of the Revised Code or a 1002  
charitable gaming license issued by another jurisdiction. 1003

(KK) "Distributor" means any person who purchases or 1004  
obtains bingo supplies and who does either of the following: 1005

(1) Sells, offers for sale, or otherwise provides or 1006  
offers to provide the bingo supplies to another person for use 1007  
in this state; 1008

(2) Modifies, converts, adds to, or removes parts from the 1009  
bingo supplies to further their promotion or sale for use in 1010  
this state. 1011

(LL) "Manufacturer" means any person who assembles 1012  
completed bingo supplies from raw materials, other items, or 1013  
subparts or who modifies, converts, adds to, or removes parts 1014  
from bingo supplies to further their promotion or sale. 1015

(MM) "Gross annual revenues" means the annual gross 1016  
receipts derived from the conduct of bingo described in division 1017  
(O) (1) of this section plus the annual net profit derived from 1018  
the conduct of bingo described in division (O) (2) of this 1019  
section. 1020

(NN) "Instant bingo ticket dispenser" means a mechanical 1021  
device that dispenses an instant bingo ticket or card as the 1022  
sole item of value dispensed and that has the following 1023  
characteristics: 1024

(1) It is activated upon the insertion of United States 1025  
currency. 1026

(2) It performs no gaming functions. 1027

(3) It does not contain a video display monitor or 1028  
generate noise. 1029

(4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations. 1030  
1031

(5) It does not simulate or display rolling or spinning reels. 1032  
1033

(6) It is incapable of determining whether a dispensed bingo ticket or card is a winning or nonwinning ticket or card and requires a winning ticket or card to be paid by a bingo game operator. 1034  
1035  
1036  
1037

(7) It may provide accounting and security features to aid in accounting for the instant bingo tickets or cards it dispenses. 1038  
1039  
1040

(8) It is not part of an electronic network and is not interactive. 1041  
1042

(00) (1) "Electronic bingo aid" means an electronic device used by a participant to monitor bingo cards or sheets purchased at the time and place of a bingo session and that does all of the following: 1043  
1044  
1045  
1046

(a) It provides a means for a participant to input numbers and letters announced by a bingo caller. 1047  
1048

(b) It compares the numbers and letters entered by the participant to the bingo faces previously stored in the memory of the device. 1049  
1050  
1051

(c) It identifies a winning bingo pattern. 1052

(2) "Electronic bingo aid" does not include any device into which a coin, currency, token, or an equivalent is inserted to activate play. 1053  
1054  
1055

(PP) "Deal" means a single game of instant bingo tickets, 1056

or a single game of electronic instant bingo tickets, all with 1057  
the same serial number. 1058

(QQ) (1) "Slot machine" means either of the following: 1059

(a) Any mechanical, electronic, video, or digital device 1060  
that is capable of accepting anything of value, directly or 1061  
indirectly, from or on behalf of a player who gives the thing of 1062  
value in the hope of gain; 1063

(b) Any mechanical, electronic, video, or digital device 1064  
that is capable of accepting anything of value, directly or 1065  
indirectly, from or on behalf of a player to conduct bingo or a 1066  
scheme or game of chance. 1067

(2) "Slot machine" does not include a skill-based 1068  
amusement machine, an instant bingo ticket dispenser, or an 1069  
electronic instant bingo system. 1070

(RR) "Net profit from the proceeds of the sale of instant 1071  
bingo or electronic instant bingo" means gross profit minus the 1072  
ordinary, necessary, and reasonable expense expended for the 1073  
purchase of bingo supplies for the purpose of conducting instant 1074  
bingo or electronic instant bingo, and, in the case of instant 1075  
bingo or electronic instant bingo conducted by a veteran's, 1076  
fraternal, or sporting organization, minus the payment by that 1077  
organization of real property taxes and assessments levied on a 1078  
premises on which instant bingo or electronic instant bingo is 1079  
conducted. 1080

(SS) "Charitable instant bingo organization" means an 1081  
organization that is exempt from federal income taxation under 1082  
subsection 501(a) and described in subsection 501(c) (3) of the 1083  
Internal Revenue Code and is a charitable organization as 1084  
defined in this section. A "charitable instant bingo 1085

organization" does not include a charitable organization that is 1086  
exempt from federal income taxation under subsection 501(a) and 1087  
described in subsection 501(c)(3) of the Internal Revenue Code 1088  
and that is created by a veteran's organization, a fraternal 1089  
organization, or a sporting organization in regards to bingo 1090  
conducted or assisted by a veteran's organization, a fraternal 1091  
organization, or a sporting organization pursuant to section 1092  
2915.13 of the Revised Code. 1093

(TT) "Game flare" means the board or placard, or 1094  
electronic representation of a board or placard, that 1095  
accompanies each deal of instant bingo or electronic instant 1096  
bingo tickets and that includes the following information for 1097  
the game: 1098

(1) The name of the game; 1099

(2) The manufacturer's name or distinctive logo; 1100

(3) The form number; 1101

(4) The ticket count; 1102

(5) The prize structure, including the number of winning 1103  
tickets by denomination and the respective winning symbol or 1104  
number combinations for the winning tickets; 1105

(6) The cost per play; 1106

(7) The serial number of the game. 1107

(UU) (1) "Skill-based amusement machine" means a 1108  
mechanical, video, digital, or electronic device that rewards 1109  
the player or players, if at all, only with merchandise prizes 1110  
or with redeemable vouchers redeemable only for merchandise 1111  
prizes, provided that with respect to rewards for playing the 1112  
game all of the following apply: 1113

(a) The wholesale value of a merchandise prize awarded as 1114  
a result of the single play of a machine does not exceed ten 1115  
dollars; 1116

(b) Redeemable vouchers awarded for any single play of a 1117  
machine are not redeemable for a merchandise prize with a 1118  
wholesale value of more than ten dollars; 1119

(c) Redeemable vouchers are not redeemable for a 1120  
merchandise prize that has a wholesale value of more than ten 1121  
dollars times the fewest number of single plays necessary to 1122  
accrue the redeemable vouchers required to obtain that prize; 1123  
and 1124

(d) Any redeemable vouchers or merchandise prizes are 1125  
distributed at the site of the skill-based amusement machine at 1126  
the time of play. 1127

A card for the purchase of gasoline is a redeemable 1128  
voucher for purposes of division (UU)(1) of this section even if 1129  
the skill-based amusement machine for the play of which the card 1130  
is awarded is located at a place where gasoline may not be 1131  
legally distributed to the public or the card is not redeemable 1132  
at the location of, or at the time of playing, the skill-based 1133  
amusement machine. 1134

(2) A device shall not be considered a skill-based 1135  
amusement machine and shall be considered a slot machine if it 1136  
pays cash or one or more of the following apply: 1137

(a) The ability of a player to succeed at the game is 1138  
impacted by the number or ratio of prior wins to prior losses of 1139  
players playing the game. 1140

(b) Any reward of redeemable vouchers is not based solely 1141  
on the player achieving the object of the game or the player's 1142

score; 1143

(c) The outcome of the game, or the value of the 1144  
redeemable voucher or merchandise prize awarded for winning the 1145  
game, can be controlled by a source other than any player 1146  
playing the game. 1147

(d) The success of any player is or may be determined by a 1148  
chance event that cannot be altered by player actions. 1149

(e) The ability of any player to succeed at the game is 1150  
determined by game features not visible or known to the player. 1151

(f) The ability of the player to succeed at the game is 1152  
impacted by the exercise of a skill that no reasonable player 1153  
could exercise. 1154

(3) All of the following apply to any machine that is 1155  
operated as described in division (UU) (1) of this section: 1156

(a) As used in division (UU) of this section, "game" and 1157  
"play" mean one event from the initial activation of the machine 1158  
until the results of play are determined without payment of 1159  
additional consideration. An individual utilizing a machine that 1160  
involves a single game, play, contest, competition, or 1161  
tournament may be awarded redeemable vouchers or merchandise 1162  
prizes based on the results of play. 1163

(b) Advance play for a single game, play, contest, 1164  
competition, or tournament participation may be purchased. The 1165  
cost of the contest, competition, or tournament participation 1166  
may be greater than a single noncontest, competition, or 1167  
tournament play. 1168

(c) To the extent that the machine is used in a contest, 1169  
competition, or tournament, that contest, competition, or 1170

tournament has a defined starting and ending date and is open to 1171  
participants in competition for scoring and ranking results 1172  
toward the awarding of redeemable vouchers or merchandise prizes 1173  
that are stated prior to the start of the contest, competition, 1174  
or tournament. 1175

(4) For purposes of division (UU)(1) of this section, the 1176  
mere presence of a device, such as a pin-setting, ball- 1177  
releasing, or scoring mechanism, that does not contribute to or 1178  
affect the outcome of the play of the game does not make the 1179  
device a skill-based amusement machine. 1180

(VV) "Merchandise prize" means any item of value, but 1181  
shall not include any of the following: 1182

(1) Cash, gift cards, or any equivalent thereof; 1183

(2) Plays on games of chance, state lottery tickets, or 1184  
bingo; 1185

(3) Firearms, tobacco, or alcoholic beverages; or 1186

(4) A redeemable voucher that is redeemable for any of the 1187  
items listed in division (VV)(1), (2), or (3) of this section. 1188

(WW) "Redeemable voucher" means any ticket, token, coupon, 1189  
receipt, or other noncash representation of value. 1190

(XX) "Pool not conducted for profit" means a scheme in 1191  
which a participant gives a valuable consideration for a chance 1192  
to win a prize and the total amount of consideration wagered is 1193  
distributed to a participant or participants. 1194

(YY) "Sporting organization" means a hunting, fishing, or 1195  
trapping organization, other than a college or high school 1196  
fraternity or sorority, that is not organized for profit, that 1197  
is affiliated with a state or national sporting organization, 1198

including but not limited to, the league of Ohio sportsmen, and 1199  
that has been in continuous existence in this state for a period 1200  
of three years. 1201

(ZZ) "Community action agency" has the same meaning as in 1202  
section 122.66 of the Revised Code. 1203

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1204  
video, digital, or electronic machine or device that is owned, 1205  
leased, or otherwise possessed by any person conducting a 1206  
sweepstakes, or by that person's partners, affiliates, 1207  
subsidiaries, or contractors, that is intended to be used by a 1208  
sweepstakes participant, and that is capable of displaying 1209  
information on a screen or other mechanism. A device is a 1210  
sweepstakes terminal device if any of the following apply: 1211

(a) The device uses a simulated game terminal as a 1212  
representation of the prizes associated with the results of the 1213  
sweepstakes entries. 1214

(b) The device utilizes software such that the simulated 1215  
game influences or determines the winning of or value of the 1216  
prize. 1217

(c) The device selects prizes from a predetermined finite 1218  
pool of entries. 1219

(d) The device utilizes a mechanism that reveals the 1220  
content of a predetermined sweepstakes entry. 1221

(e) The device predetermines the prize results and stores 1222  
those results for delivery at the time the sweepstakes entry 1223  
results are revealed. 1224

(f) The device utilizes software to create a game result. 1225

(g) The device reveals the prize incrementally, even 1226

though the device does not influence the awarding of the prize 1227  
or the value of any prize awarded. 1228

(h) The device determines and associates the prize with an 1229  
entry or entries at the time the sweepstakes is entered. 1230

(2) As used in this division and in section 2915.02 of the 1231  
Revised Code: 1232

(a) "Enter" means the act by which a person becomes 1233  
eligible to receive any prize offered in a sweepstakes. 1234

(b) "Entry" means one event from the initial activation of 1235  
the sweepstakes terminal device until all the sweepstakes prize 1236  
results from that activation are revealed. 1237

(c) "Prize" means any gift, award, gratuity, good, 1238  
service, credit, reward, or any other thing of value that may be 1239  
transferred to a person, whether possession of the prize is 1240  
actually transferred, or placed on an account or other record as 1241  
evidence of the intent to transfer the prize. 1242

(d) "Sweepstakes terminal device facility" means any 1243  
location in this state where a sweepstakes terminal device is 1244  
provided to a sweepstakes participant, except as provided in 1245  
division (G) of section 2915.02 of the Revised Code. 1246

(BBB) "Sweepstakes" means any game, contest, advertising 1247  
scheme or plan, or other promotion where consideration is not 1248  
required for a person to enter to win or become eligible to 1249  
receive any prize, the determination of which is based upon 1250  
chance. "Sweepstakes" does not include bingo as authorized under 1251  
this chapter, pari-mutuel wagering as authorized by Chapter 1252  
3769. of the Revised Code, lotteries conducted by the state 1253  
lottery commission as authorized by Chapter 3770. of the Revised 1254  
Code, internet gambling as authorized by Chapter 3771. of the 1255

Revised Code, and casino gaming as authorized by Chapter 3772. 1256  
of the Revised Code. 1257

(CCC) (1) "Electronic instant bingo" means a form of bingo 1258  
that consists of an electronic or digital representation of 1259  
instant bingo in which a participant wins a prize if the 1260  
participant's electronic instant bingo ticket contains a 1261  
combination of numbers or symbols that was designated in advance 1262  
as a winning combination, and to which all of the following 1263  
apply: 1264

(a) Each deal has a predetermined, finite number of 1265  
winning and losing tickets and a predetermined prize amount and 1266  
deal structure, provided that there may be multiple winning 1267  
combinations in each deal and multiple winning tickets. 1268

(b) Each electronic instant bingo ticket within a deal has 1269  
a unique serial number that is not regenerated. 1270

(c) Each electronic instant bingo ticket within a deal is 1271  
sold for the same price. 1272

(d) After a participant purchases an electronic instant 1273  
bingo ticket, the combination of numbers or symbols on the 1274  
ticket is revealed to the participant. 1275

(e) The reveal of numbers or symbols on the ticket may 1276  
incorporate an entertainment or bonus theme, provided that the 1277  
reveal does not include spinning reels that resemble a slot 1278  
machine. 1279

(f) The reveal theme, if any, does not require additional 1280  
consideration or award any prize other than any predetermined 1281  
prize associated with the electronic instant bingo ticket. 1282

(2) "Electronic instant bingo" shall not include any of 1283

the following: 1284

(a) Any game, entertainment, or bonus theme that 1285  
replicates or simulates any of the following: 1286

(i) The gambling games of keno, blackjack, roulette, 1287  
poker, craps, other casino-style table games; 1288

(ii) Horse racing; 1289

(iii) Gambling games offered in this state on slot 1290  
machines or video lottery terminals. As used in this division, 1291  
"video lottery terminal" has the same meaning as in section 1292  
3770.21 of the Revised Code. 1293

(b) Any device operated by dropping one or more coins or 1294  
tokens into a slot and pulling a handle or pushing a button or 1295  
touchpoint on a touchscreen to activate one to three or more 1296  
rotating reels marked into horizontal segments by varying 1297  
symbols, where the predetermined prize amount depends on how and 1298  
how many of the symbols line up when the rotating reels come to 1299  
a rest; 1300

(c) Any device that includes a coin or token slot, tray, 1301  
or hopper and the ability to dispense coins, cash, tokens, or 1302  
anything of value other than a credit ticket voucher. 1303

(DDD) "Electronic instant bingo system" means both of the 1304  
following: 1305

(1) A mechanical, electronic, digital, or video device and 1306  
associated software to which all of the following apply: 1307

(a) It is used by not more than one player at a time to 1308  
play electronic instant bingo on a single screen that is 1309  
physically connected to the device; 1310

(b) It is located on the premises of the principal place  
of business of a veteran's or fraternal organization that holds  
a type II or type III bingo license to conduct electronic  
instant bingo at that location issued under section 2915.08 of  
the Revised Code.

(2) Any associated equipment or software used to manage,  
monitor, or document any aspect of electronic instant bingo.

(EEE) "Online sweepstakes game" means a game, contest, or  
promotion to which all of the following apply:

(1) It is available on the internet, through a mobile  
application, through a computer terminal, or through another  
similar device.

(2) It utilizes a dual-currency system of payment that  
allows a player to exchange the currency for a cash prize, cash  
award, or cash equivalent, or for a chance to win a cash prize,  
cash award, or cash equivalent.

(3) It simulates a gambling game, including any of the  
following:

(a) Bingo;

(b) Wagering on horse racing;

(c) Lottery gaming conducted under Chapter 3770. of the  
Revised Code, including lottery sports gaming and video lottery  
terminal gaming;

(d) Internet gambling, as defined in section 3771.01 of  
the Revised Code;

(e) Casino gaming, as defined in section 3772.01 of the  
Revised Code;

(f) Sports gaming, as defined in section 3775.01 of the 1338  
Revised Code; 1339

(g) Any game of chance. 1340

(4) It is not a form of gambling expressly permitted by 1341  
law. 1342

**Sec. 2915.02.** (A) No person shall do any of the following: 1343

(1) Engage in bookmaking, or knowingly engage in conduct 1344  
that facilitates bookmaking; 1345

(2) Establish, promote, or operate or knowingly engage in 1346  
conduct that facilitates any game of chance conducted for profit 1347  
or any scheme of chance; 1348

(3) Knowingly procure, transmit, exchange, or engage in 1349  
conduct that facilitates the procurement, transmission, or 1350  
exchange of information for use in establishing odds or 1351  
determining winners in connection with bookmaking or with any 1352  
game of chance conducted for profit or any scheme of chance; 1353

(4) Engage in betting or in playing any scheme or game of 1354  
chance as a substantial source of income or livelihood; 1355

(5) Conduct, or participate in the conduct of, a 1356  
sweepstakes with the use of a sweepstakes terminal device at a 1357  
sweepstakes terminal device facility and either: 1358

(a) Give to another person any item described in division 1359  
(VV) (1), (2), (3), or (4) of section 2915.01 of the Revised Code 1360  
as a prize for playing or participating in a sweepstakes; or 1361

(b) Give to another person any merchandise prize, or a 1362  
redeemable voucher for a merchandise prize, the wholesale value 1363  
of which is in excess of ten dollars and which is awarded as a 1364

single entry for playing or participating in a sweepstakes. 1365  
Redeemable vouchers shall not be redeemable for a merchandise 1366  
prize that has a wholesale value of more than ten dollars. 1367

(6) Conduct, or participate in the conduct of, a 1368  
sweepstakes with the use of a sweepstakes terminal device at a 1369  
sweepstakes terminal device facility without first obtaining a 1370  
current annual "certificate of registration" from the attorney 1371  
general as required by division (F) of this section; 1372

(7) Conduct, or participate in the conduct of, a 1373  
sweepstakes in the form of an online sweepstakes game; 1374

(8) With purpose to violate division (A) (1), (2), (3), 1375  
(4), (5), ~~or~~ (6), or (7) of this section, acquire, possess, 1376  
control, or operate any gambling device. 1377

(B) For purposes of division (A) (1) of this section, a 1378  
person facilitates bookmaking if the person in any way knowingly 1379  
aids an illegal bookmaking operation, including, without 1380  
limitation, placing a bet with a person engaged in or 1381  
facilitating illegal bookmaking. For purposes of division (A) (2) 1382  
of this section, a person facilitates a game of chance conducted 1383  
for profit or a scheme of chance if the person in any way 1384  
knowingly aids in the conduct or operation of any such game or 1385  
scheme, including, without limitation, playing any such game or 1386  
scheme. 1387

(C) This section does not prohibit conduct in connection 1388  
with gambling expressly permitted by law. 1389

(D) This section does not apply to any of the following: 1390

(1) Games of chance, if all of the following apply: 1391

(a) The games of chance are not craps for money or 1392

roulette for money. 1393

(b) The games of chance are conducted by a charitable 1394  
organization that is, and has received from the internal revenue 1395  
service a determination letter that is currently in effect, 1396  
stating that the organization is, exempt from federal income 1397  
taxation under subsection 501(a) and described in subsection 1398  
501(c) (3) of the Internal Revenue Code. 1399

(c) The games of chance are conducted at festivals of the 1400  
charitable organization that are conducted not more than a total 1401  
of five days a calendar year, and are conducted on premises 1402  
owned by the charitable organization for a period of no less 1403  
than one year immediately preceding the conducting of the games 1404  
of chance, on premises leased from a governmental unit, or on 1405  
premises that are leased from a veteran's or fraternal 1406  
organization and that have been owned by the lessor veteran's or 1407  
fraternal organization for a period of no less than one year 1408  
immediately preceding the conducting of the games of chance. 1409

A charitable organization shall not lease premises from a 1410  
veteran's or fraternal organization to conduct a festival 1411  
described in division (D) (1) (c) of this section if the veteran's 1412  
or fraternal organization already has leased the premises twelve 1413  
times during the preceding year to charitable organizations for 1414  
that purpose. If a charitable organization leases premises from 1415  
a veteran's or fraternal organization to conduct a festival 1416  
described in division (D) (1) (c) of this section, the charitable 1417  
organization shall not pay a rental rate for the premises per 1418  
day of the festival that exceeds the rental rate per bingo 1419  
session that a charitable organization may pay under division 1420  
(B) (1) of section 2915.09 of the Revised Code when it leases 1421  
premises from another charitable organization to conduct bingo 1422

games. 1423

(d) All of the money or assets received from the games of 1424  
chance after deduction only of prizes paid out during the 1425  
conduct of the games of chance are used by, or given, donated, 1426  
or otherwise transferred to, any organization that is described 1427  
in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal 1428  
Revenue Code and is either a governmental unit or an 1429  
organization that is tax exempt under subsection 501(a) and 1430  
described in subsection 501(c)(3) of the Internal Revenue Code; 1431

(e) The games of chance are not conducted during, or 1432  
within ten hours of, a bingo game conducted for amusement 1433  
purposes only pursuant to section 2915.12 of the Revised Code. 1434

No person shall receive any commission, wage, salary, 1435  
reward, tip, donation, gratuity, or other form of compensation, 1436  
directly or indirectly, for operating or assisting in the 1437  
operation of any game of chance. 1438

(2) Any tag fishing tournament operated under a permit 1439  
issued under section 1533.92 of the Revised Code, as "tag 1440  
fishing tournament" is defined in section 1531.01 of the Revised 1441  
Code; 1442

(3) Bingo conducted by a charitable organization that 1443  
holds a license issued under section 2915.08 of the Revised 1444  
Code. 1445

(E) Division (D) of this section shall not be construed to 1446  
authorize the sale, lease, or other temporary or permanent 1447  
transfer of the right to conduct games of chance, as granted by 1448  
that division, by any charitable organization that is granted 1449  
that right. 1450

(F) Any person desiring to conduct, or participate in the 1451

conduct of, a sweepstakes with the use of a sweepstakes terminal 1452  
device at a sweepstakes terminal device facility shall first 1453  
register with the office of the attorney general and obtain an 1454  
annual certificate of registration by providing a filing fee of 1455  
two hundred dollars and all information as required by rule 1456  
adopted under division (H) of this section. Not later than the 1457  
tenth day of each month, each sweepstakes terminal device 1458  
operator shall file a sweepstakes terminal device monthly report 1459  
with the attorney general and provide a filing fee of fifty 1460  
dollars and all information required by rule adopted under 1461  
division (H) of this section. All information provided to the 1462  
attorney general under this division shall be available to law 1463  
enforcement upon request. 1464

(G) A person may apply to the attorney general, on a form 1465  
prescribed by the attorney general, for a certificate of 1466  
compliance that the person is not operating a sweepstakes 1467  
terminal device facility. The form shall require the person to 1468  
include the address of the business location where sweepstakes 1469  
terminal devices will be used and to make the following 1470  
certifications: 1471

(1) That the person will not use more than two sweepstakes 1472  
terminal devices at the business location; 1473

(2) That the retail value of sweepstakes prizes to be 1474  
awarded at the business location using sweepstakes terminal 1475  
devices during a reporting period will be less than three per 1476  
cent of the gross revenue received at the business location 1477  
during the reporting period; 1478

(3) That no other form of gaming except lottery ticket 1479  
sales as authorized under Chapter 3770. of the Revised Code will 1480  
be conducted at the business location or in an adjoining area of 1481

the business location; 1482

(4) That any sweepstakes terminal device at the business 1483  
location will not allow any deposit of any money, coin, or 1484  
token, or the use of any credit card, debit card, prepaid card, 1485  
or any other method of similar payment to be used, directly or 1486  
indirectly, to participate in a sweepstakes; 1487

(5) That notification of any prize will not take place on 1488  
the same day as a participant's sweepstakes entry; and 1489

(6) That the person consents to provide any other 1490  
information to the attorney general as required by rule adopted 1491  
under division (H) of this section. 1492

The filing fee for a certificate of compliance is two 1493  
hundred fifty dollars. The attorney general may charge up to an 1494  
additional two hundred fifty dollars for reasonable expenses 1495  
resulting from any investigation related to an application for a 1496  
certificate of compliance. 1497

A certificate of compliance is effective for one year. The 1498  
certificate holder may reapply for a certificate of compliance. 1499  
A person issued a certificate of compliance shall file 1500  
semiannual reports with the attorney general stating the number 1501  
of sweepstakes terminal devices at the business location and 1502  
that the retail value of prizes awarded at the business location 1503  
using sweepstakes terminal devices is less than three per cent 1504  
of the gross revenue received at the business location. 1505

(H) The attorney general shall adopt rules setting forth: 1506

(1) The required information to be submitted by persons 1507  
conducting a sweepstakes with the use of a sweepstakes terminal 1508  
device at a sweepstakes terminal device facility as described in 1509  
division (F) of this section; and 1510

(2) The requirements pertaining to a certificate of 1511  
compliance under division (G) of this section, which shall 1512  
provide for a person to file a consolidated application and a 1513  
consolidated semiannual report if a person has more than one 1514  
business location. 1515

The attorney general shall issue a certificate of 1516  
registration or a certificate of compliance to all persons who 1517  
have successfully satisfied the applicable requirements of this 1518  
section. The attorney general shall post online a registry of 1519  
all properly registered and certified sweepstakes terminal 1520  
device operators. 1521

(I) The attorney general may refuse to issue an annual 1522  
certificate of registration or certificate of compliance to any 1523  
person or, if one has been issued, the attorney general may 1524  
revoke a certificate of registration or a certificate of 1525  
compliance if the applicant has provided any information to the 1526  
attorney general as part of a registration, certification, 1527  
monthly report, semiannual report, or any other information that 1528  
is materially false or misleading, or if the applicant or any 1529  
officer, partner, or owner of five per cent or more interest in 1530  
the applicant has violated any provision of this chapter. 1531

(J) The attorney general may take any necessary and 1532  
reasonable action to determine a violation of this chapter, 1533  
including requesting documents and information, performing 1534  
inspections of premises, or requiring the attendance of any 1535  
person at an examination under oath. 1536

(K) Whoever violates this section is guilty of gambling, a 1537  
misdemeanor of the first degree. If the offender previously has 1538  
been convicted of any gambling offense, gambling is a felony of 1539  
the fifth degree. Notwithstanding this division, failing to file 1540

a sweepstakes terminal device monthly report as required by 1541  
division (F) of this section or the semiannual report required 1542  
by division (G) of this section is a misdemeanor of the first 1543  
degree. 1544

**Sec. 3123.90.** (A) As used in this section: 1545

(1) "Casino facility," "casino operator," and "management 1546  
company" have the meanings defined in section 3772.01 of the 1547  
Revised Code. 1548

(2) "Sports gaming proprietor" has the meaning defined in 1549  
section 3775.01 of the Revised Code. 1550

(3) "Internet gambling operator" has the meaning defined 1551  
in section 3771.01 of the Revised Code. 1552

(B) The department of job and family services shall 1553  
develop and implement a real time data match program with each 1554  
casino facility's casino operator or management company~~and,~~ 1555  
with each sports gaming proprietor, and with each internet 1556  
gaming operator to identify obligors who are subject to a final 1557  
and enforceable determination of default made under sections 1558  
3123.01 to 3123.07 of the Revised Code. 1559

(C) Upon the data match program's implementation, if a 1560  
person receives a payout of winnings at a casino facility~~or,~~ 1561  
from sports gaming, or from internet gambling in an amount for 1562  
which reporting to the internal revenue service of the amount is 1563  
required by section 6041 of the Internal Revenue Code, as 1564  
amended, the casino operator, management company, ~~or~~ sports 1565  
gaming proprietor, or internet gambling operator shall refer to 1566  
the data match program to determine if the person entitled to 1567  
the winnings is in default under a support order. If the data 1568  
match program indicates that the person is in default, the 1569

casino operator, management company, ~~or~~ sports gaming 1570  
proprietor, or internet gambling operator shall withhold from 1571  
the person's winnings an amount sufficient to satisfy any past 1572  
due support owed by the obligor identified in the data match up 1573  
to the amount of the winnings. 1574

(D) Not later than fourteen days after withholding the 1575  
amount, the casino operator, management company, ~~or~~ sports 1576  
gaming proprietor, or internet gambling operator shall 1577  
electronically transmit any amount withheld to the department as 1578  
payment on the support obligation. 1579

(E) The department, in consultation with the Ohio casino 1580  
control commission, may adopt rules under Chapter 119. of the 1581  
Revised Code as are necessary for implementation of this 1582  
section. 1583

**Sec. 3769.08.** (A) Any person holding a permit to conduct a 1584  
horse-racing meeting may provide a place in the race meeting 1585  
grounds or enclosure at which the permit holder may conduct and 1586  
supervise the pari-mutuel system of wagering by patrons of legal 1587  
age on the live racing programs and simulcast racing programs 1588  
conducted by the permit holder. 1589

The pari-mutuel method of wagering upon the live racing 1590  
programs and simulcast racing programs held at or conducted 1591  
within such race track, and at the time of such horse-racing 1592  
meeting, or at other times authorized by the state racing 1593  
commission, shall not be unlawful. No other place, except that 1594  
provided and designated by the permit holder and except as 1595  
provided in section 3769.26 of the Revised Code, nor any other 1596  
method or system of betting or wagering on live racing programs 1597  
and simulcast racing programs, except the pari-mutuel system, 1598  
shall be used or permitted by the permit holder; nor, except as 1599

provided in section 3769.089 or 3769.26 of the Revised Code, 1600  
shall the pari-mutuel system of wagering be conducted by the 1601  
permit holder on any races except the races at the race track, 1602  
grounds, or enclosure for which the person holds a permit. ~~Each~~ 1603

For all purposes under this chapter, "the total of all 1604  
moneys wagered" on a racing program does not include the value 1605  
of any promotional gaming credit wagered by the patron. When 1606  
issuance of a promotional gaming credit requires money exchanged 1607  
as a match from the patron, the excludible portion of the 1608  
promotional credit does not include the portion of the wager 1609  
purchased by the patron. As used in this division, "promotional 1610  
gaming credit" means a credit, discount, or other similar item 1611  
issued to a patron to enable the placement of, or increase in, a 1612  
wager. 1613

Each permit holder may retain as a commission an amount 1614  
not to exceed eighteen per cent of the total of all moneys 1615  
wagered on live racing programs and simulcast racing programs. 1616

The pari-mutuel wagering authorized by this section is 1617  
subject to sections 3769.25 to 3769.28 of the Revised Code. 1618

(B) At the close of each racing day, each permit holder 1619  
authorized to conduct thoroughbred racing, out of the amount 1620  
retained on that day by the permit holder, shall pay in the 1621  
manner prescribed under section 3769.103 of the Revised Code, as 1622  
a tax, a sum equal to the following percentages of the total of 1623  
all moneys wagered on live racing programs on that day and shall 1624  
separately compute and pay in the manner prescribed under 1625  
section 3769.103 of the Revised Code, as a tax, a sum equal to 1626  
the following percentages of the total of all money wagered on 1627  
simulcast racing programs on that day: 1628

(1) One per cent of the first two hundred thousand dollars 1629  
wagered, or any part of that amount; 1630

(2) Two per cent of the next one hundred thousand dollars 1631  
wagered, or any part of that amount; 1632

(3) Three per cent of the next one hundred thousand 1633  
dollars wagered, or any part of that amount; 1634

(4) Four per cent of all sums over four hundred thousand 1635  
dollars wagered. 1636

Except as otherwise provided in section 3769.089 of the 1637  
Revised Code, each permit holder authorized to conduct 1638  
thoroughbred racing shall use for purse money a sum equal to 1639  
fifty per cent of the pari-mutuel revenues retained by the 1640  
permit holder as a commission after payment of the state tax. 1641  
This fifty per cent payment shall be in addition to the purse 1642  
distribution from breakage specified in this section. 1643

Subject to division (M) of this section, from the moneys 1644  
paid to the tax commissioner by thoroughbred racing permit 1645  
holders, one-half of one per cent of the total of all moneys so 1646  
wagered on a racing day shall be paid into the Ohio fairs fund 1647  
created by section 3769.082 of the Revised Code, one and one- 1648  
eighth per cent of the total of all moneys so wagered on a 1649  
racing day shall be paid into the Ohio thoroughbred race fund 1650  
created by section 3769.083 of the Revised Code, and one-quarter 1651  
of one per cent of the total of all moneys wagered on a racing 1652  
day by each permit holder shall be paid into the state racing 1653  
commission operating fund created by section 3769.03 of the 1654  
Revised Code. The required payment to the state racing 1655  
commission operating fund does not apply to county and 1656  
independent fairs and agricultural societies. The remaining 1657

moneys may be retained by the permit holder, except as provided 1658  
in this section with respect to the odd cents redistribution. 1659  
Amounts paid into the nursing home franchise permit fee fund 1660  
pursuant to this section and section 3769.26 of the Revised Code 1661  
shall be used solely for the support of the PASSPORT program as 1662  
determined in appropriations made by the general assembly. If 1663  
the PASSPORT program is abolished, the amount that would have 1664  
been paid to the nursing home franchise permit fee fund under 1665  
this chapter shall be paid to the general revenue fund of the 1666  
state. As used in this chapter, "PASSPORT program" has the same 1667  
meaning as in section 173.51 of the Revised Code. 1668

The total amount paid to the Ohio thoroughbred race fund 1669  
under this section and division (A) of section 3769.087 of the 1670  
Revised Code shall not exceed by more than six per cent the 1671  
total amount paid to this fund under this section and division 1672  
(A) of that section during the immediately preceding calendar 1673  
year. 1674

Each year, the total amount calculated for payment into 1675  
the Ohio fairs fund under this division, division (C) of this 1676  
section, and division (A) of section 3769.087 of the Revised 1677  
Code shall be an amount calculated using the percentages 1678  
specified in this division, division (C) of this section, and 1679  
division (A) of section 3769.087 of the Revised Code. 1680

A permit holder may contract with a thoroughbred 1681  
horsemen's organization for the organization to act as a 1682  
representative of all thoroughbred owners and trainers 1683  
participating in a horse-racing meeting conducted by the permit 1684  
holder. A "thoroughbred horsemen's organization" is any 1685  
corporation or association that represents, through membership 1686  
or otherwise, more than one-half of the aggregate of all 1687

thoroughbred owners and trainers who were licensed and actively 1688  
participated in racing within this state during the preceding 1689  
calendar year. Except as otherwise provided in this paragraph, 1690  
any moneys received by a thoroughbred horsemen's organization 1691  
shall be used exclusively for the benefit of thoroughbred owners 1692  
and trainers racing in this state through the administrative 1693  
purposes of the organization, benevolent activities on behalf of 1694  
the horsemen, promotion of the horsemen's rights and interests, 1695  
and promotion of equine research. A thoroughbred horsemen's 1696  
organization may expend not more than an aggregate of five per 1697  
cent of its annual gross receipts, or a larger amount as 1698  
approved by the organization, for dues, assessments, and other 1699  
payments to all other local, national, or international 1700  
organizations having as their primary purposes the promotion of 1701  
thoroughbred horse racing, thoroughbred horsemen's rights, and 1702  
equine research. 1703

(C) Except as otherwise provided in division (B) of this 1704  
section, at the close of each racing day, each permit holder 1705  
authorized to conduct harness or quarter horse racing, out of 1706  
the amount retained that day by the permit holder, shall pay in 1707  
the manner prescribed under section 3769.103 of the Revised 1708  
Code, as a tax, a sum equal to the following percentages of the 1709  
total of all moneys wagered on live racing programs and shall 1710  
separately compute and pay in the manner prescribed under 1711  
section 3769.103 of the Revised Code, as a tax, a sum equal to 1712  
the following percentages of the total of all money wagered on 1713  
simulcast racing programs on that day: 1714

(1) One per cent of the first two hundred thousand dollars 1715  
wagered, or any part of that amount; 1716

(2) Two per cent of the next one hundred thousand dollars 1717

wagered, or any part of that amount; 1718

(3) Three per cent of the next one hundred thousand 1719  
dollars wagered, or any part of that amount; 1720

(4) Four per cent of all sums over four hundred thousand 1721  
dollars wagered. 1722

Except as otherwise provided in division (B) and subject 1723  
to division (M) of this section, from the moneys paid to the tax 1724  
commissioner by permit holders authorized to conduct harness or 1725  
quarter horse racing, one-half of one per cent of all moneys 1726  
wagered on that racing day shall be paid into the Ohio fairs 1727  
fund; from the moneys paid to the tax commissioner by permit 1728  
holders authorized to conduct harness racing, five-eighths of 1729  
one per cent of all moneys wagered on that racing day shall be 1730  
paid into the Ohio standardbred development fund; and from the 1731  
moneys paid to the tax commissioner by permit holders authorized 1732  
to conduct quarter horse racing, five-eighths of one per cent of 1733  
all moneys wagered on that racing day shall be paid into the 1734  
Ohio thoroughbred race fund to support quarter horse development 1735  
and purses. 1736

(D) In addition, subject to division (M) of this section, 1737  
beginning on January 1, 1996, from the money paid to the tax 1738  
commissioner as a tax under this section and division (A) of 1739  
section 3769.087 of the Revised Code by harness horse permit 1740  
holders, one-half of one per cent of the amount wagered on a 1741  
racing day shall be paid into the Ohio standardbred development 1742  
fund. Beginning January 1, 1998, the payment to the Ohio 1743  
standardbred development fund required under this division does 1744  
not apply to county agricultural societies or independent 1745  
agricultural societies. 1746

The total amount paid to the Ohio standardbred development 1747  
fund under this division, division (C) of this section, and 1748  
division (A) of section 3769.087 of the Revised Code and the 1749  
total amount paid to the Ohio thoroughbred race fund to support 1750  
quarter horse development and purses under this division and 1751  
division (A) of that section shall not exceed by more than six 1752  
per cent the total amount paid into the fund under this 1753  
division, division (C) of this section, and division (A) of 1754  
section 3769.087 of the Revised Code in the immediately 1755  
preceding calendar year. 1756

(E) Subject to division (M) of this section, from the 1757  
money paid as a tax under this chapter by harness and quarter 1758  
horse permit holders, one-quarter of one per cent of the total 1759  
of all moneys wagered on a racing day by each permit holder 1760  
shall be paid into the state racing commission operating fund 1761  
created by section 3769.03 of the Revised Code. This division 1762  
does not apply to county and independent fairs and agricultural 1763  
societies. 1764

(F) Except as otherwise provided in section 3769.089 of 1765  
the Revised Code, each permit holder authorized to conduct 1766  
harness racing shall pay to the harness horsemen's purse pool a 1767  
sum equal to fifty per cent of the pari-mutuel revenues retained 1768  
by the permit holder as a commission after payment of the state 1769  
tax. This fifty per cent payment is to be in addition to the 1770  
purse distribution from breakage specified in this section. 1771

(G) In addition, each permit holder authorized to conduct 1772  
harness racing shall be allowed to retain the odd cents of all 1773  
redistribution to be made on all mutual contributions exceeding 1774  
a sum equal to the next lowest multiple of ten. 1775

Forty per cent of that portion of that total sum of such 1776

odd cents shall be used by the permit holder for purse money for 1777  
Ohio sired, bred, and owned colts, for purse money for Ohio bred 1778  
horses, and for increased purse money for horse races. Upon the 1779  
formation of the corporation described in section 3769.21 of the 1780  
Revised Code to establish a harness horsemen's health and 1781  
retirement fund, twenty-five per cent of that portion of that 1782  
total sum of odd cents shall be paid at the close of each racing 1783  
day by the permit holder to that corporation to establish and 1784  
fund the health and retirement fund. Until that corporation is 1785  
formed, that twenty-five per cent shall be paid at the close of 1786  
each racing day by the permit holder to the tax commissioner or 1787  
the tax commissioner's agent in the county seat of the county in 1788  
which the permit holder operates race meetings. The remaining 1789  
thirty-five per cent of that portion of that total sum of odd 1790  
cents shall be retained by the permit holder. 1791

(H) In addition, each permit holder authorized to conduct 1792  
thoroughbred racing shall be allowed to retain the odd cents of 1793  
all redistribution to be made on all mutuel contributions 1794  
exceeding a sum equal to the next lowest multiple of ten. Twenty 1795  
per cent of that portion of that total sum of such odd cents 1796  
shall be used by the permit holder for increased purse money for 1797  
horse races. Upon the formation of the corporation described in 1798  
section 3769.21 of the Revised Code to establish a thoroughbred 1799  
horsemen's health and retirement fund, forty-five per cent of 1800  
that portion of that total sum of odd cents shall be paid at the 1801  
close of each racing day by the permit holder to that 1802  
corporation to establish and fund the health and retirement 1803  
fund. Until that corporation is formed, that forty-five per cent 1804  
shall be paid by the permit holder to the tax commissioner or 1805  
the tax commissioner's agent in the county seat of the county in 1806  
which the permit holder operates race meetings, at the close of 1807

each racing day. The remaining thirty-five per cent of that 1808  
portion of that total sum of odd cents shall be retained by the 1809  
permit holder. 1810

(I) In addition, each permit holder authorized to conduct 1811  
quarter horse racing shall be allowed to retain the odd cents of 1812  
all redistribution to be made on all mutuel contributions 1813  
exceeding a sum equal to the next lowest multiple of ten, 1814  
subject to a tax of twenty-five per cent on that portion of the 1815  
total sum of such odd cents that is in excess of two thousand 1816  
dollars during a calendar year, which tax shall be paid at the 1817  
close of each racing day by the permit holder to the tax 1818  
commissioner or the tax commissioner's agent in the county seat 1819  
of the county within which the permit holder operates race 1820  
meetings. Forty per cent of that portion of that total sum of 1821  
such odd cents shall be used by the permit holder for increased 1822  
purse money for horse races. The remaining thirty-five per cent 1823  
of that portion of that total sum of odd cents shall be retained 1824  
by the permit holder. 1825

(J) (1) To encourage the improvement of racing facilities 1826  
for the benefit of the public, breeders, and horse owners, and 1827  
to increase the revenue to the state from the increase in pari- 1828  
mutuel wagering resulting from those improvements, the taxes 1829  
paid by a permit holder to the state as provided for in this 1830  
chapter shall be reduced by three-fourths of one per cent of the 1831  
total amount wagered for those permit holders who make capital 1832  
improvements to existing race tracks or construct new race 1833  
tracks. The percentage of the reduction that may be taken each 1834  
racing day shall equal seventy-five per cent of the taxes levied 1835  
under divisions (B) and (C) of this section and section 3769.087 1836  
of the Revised Code, and division (F) (2) of section 3769.26 of 1837  
the Revised Code, as applicable, divided by the calculated 1838

amount each fund should receive under divisions (B) and (C) of 1839  
this section and section 3769.087 of the Revised Code, and 1840  
division (F) (2) of section 3769.26 of the Revised Code and the 1841  
reduction provided for in this division. If the resulting 1842  
percentage is less than one, that percentage shall be multiplied 1843  
by the amount of the reduction provided for in this division. 1844  
Otherwise, the permit holder shall receive the full reduction 1845  
provided for in this division. The amount of the allowable 1846  
reduction not received shall be carried forward and applied 1847  
against future tax liability. After any reductions expire, any 1848  
reduction carried forward shall be treated as a reduction as 1849  
provided for in this division. 1850

If more than one permit holder is authorized to conduct 1851  
racing at the facility that is being built or improved, the cost 1852  
of the new race track or capital improvement shall be allocated 1853  
between or among all the permit holders in the ratio that the 1854  
permit holders' number of racing days bears to the total number 1855  
of racing days conducted at the facility. 1856

A reduction for a new race track or a capital improvement 1857  
shall start from the day racing is first conducted following the 1858  
date actual construction of the new race track or each capital 1859  
improvement is completed and the construction cost has been 1860  
approved by the racing commission, unless otherwise provided in 1861  
this section. A reduction for a new race track or a capital 1862  
improvement shall continue for a period of twenty-five years for 1863  
new race tracks and for fifteen years for capital improvements 1864  
if the construction of the capital improvement or new race track 1865  
commenced prior to March 29, 1988, and for a period of ten years 1866  
for new race tracks or capital improvements if the construction 1867  
of the capital improvement or new race track commenced on or 1868  
after March 29, 1988, but before June 6, 2001, or until the 1869

total tax reduction reaches seventy per cent of the approved 1870  
cost of the new race track or capital improvement, as allocated 1871  
to each permit holder, whichever occurs first. A reduction for a 1872  
new race track or a capital improvement approved after June 6, 1873  
2001, shall continue until the total tax reduction reaches one 1874  
hundred per cent of the approved cost of the new race track or 1875  
capital improvement, as allocated to each permit holder. 1876

A reduction granted for a new race track or a capital 1877  
improvement, the application for which was approved by the 1878  
racing commission after March 29, 1988, but before June 6, 2001, 1879  
shall not commence nor shall the ten-year period begin to run 1880  
until all prior tax reductions with respect to the same race 1881  
track have ended. The total tax reduction because of capital 1882  
improvements shall not during any one year exceed for all permit 1883  
holders using any one track three-fourths of one per cent of the 1884  
total amount wagered, regardless of the number of capital 1885  
improvements made. Several capital improvements to a race track 1886  
may be consolidated in an application if the racing commission 1887  
approved the application prior to March 29, 1988. No permit 1888  
holder may receive a tax reduction for a capital improvement 1889  
approved by the racing commission on or after March 29, 1988, at 1890  
a race track until all tax reductions have ended for all prior 1891  
capital improvements approved by the racing commission under 1892  
this section or section 3769.20 of the Revised Code at that race 1893  
track. If there are two or more permit holders operating 1894  
meetings at the same track, they may consolidate their 1895  
applications. The racing commission shall notify the tax 1896  
commissioner when the reduction of tax begins and when it ends. 1897

Each fiscal year the racing commission shall submit a 1898  
report to the tax commissioner, the office of budget and 1899  
management, and the legislative service commission. The report 1900

shall identify each capital improvement project undertaken under 1901  
this division and in progress at each race track, indicate the 1902  
total cost of each project, state the tax reduction that 1903  
resulted from each project during the immediately preceding 1904  
fiscal year, estimate the tax reduction that will result from 1905  
each project during the current fiscal year, state the total tax 1906  
reduction that resulted from all such projects at all race 1907  
tracks during the immediately preceding fiscal year, and 1908  
estimate the total tax reduction that will result from all such 1909  
projects at all race tracks during the current fiscal year. 1910

(2) In order to qualify for the reduction in tax, a permit 1911  
holder shall apply to the racing commission in such form as the 1912  
commission may require and shall provide full details of the new 1913  
race track or capital improvement, including a schedule for its 1914  
construction and completion, and set forth the costs and 1915  
expenses incurred in connection with it. The racing commission 1916  
shall not approve an application unless the permit holder shows 1917  
that a contract for the new race track or capital improvement 1918  
has been let under an unrestricted competitive bidding 1919  
procedure, unless the contract is exempted by the controlling 1920  
board because of its unusual nature. In determining whether to 1921  
approve an application, the racing commission shall consider 1922  
whether the new race track or capital improvement will promote 1923  
the safety, convenience, and comfort of the racing public and 1924  
horse owners and generally tend towards the improvement of 1925  
racing in this state. 1926

(3) If a new race track or capital improvement is approved 1927  
by the racing commission and construction has started, the tax 1928  
reduction may be authorized by the commission upon presentation 1929  
of copies of paid bills in excess of one hundred thousand 1930  
dollars or ten per cent of the approved cost, whichever is 1931

greater. After the initial authorization, the permit holder 1932  
shall present copies of paid bills. If the permit holder is in 1933  
substantial compliance with the schedule for construction and 1934  
completion of the new race track or capital improvement, the 1935  
racing commission may authorize the continuation of the tax 1936  
reduction upon the presentation of the additional paid bills. 1937  
The total amount of the tax reduction authorized shall not 1938  
exceed the percentage of the approved cost of the new race track 1939  
or capital improvement specified in division (J) (1) of this 1940  
section. The racing commission may terminate any tax reduction 1941  
immediately if a permit holder fails to complete the new race 1942  
track or capital improvement, or to substantially comply with 1943  
the schedule for construction and completion of the new race 1944  
track or capital improvement. If a permit holder fails to 1945  
complete a new race track or capital improvement, the racing 1946  
commission shall order the permit holder to repay to the state 1947  
the total amount of tax reduced. The normal tax paid by the 1948  
permit holder shall be increased by three-fourths of one per 1949  
cent of the total amount wagered until the total amount of the 1950  
additional tax collected equals the total amount of tax reduced. 1951

(4) As used in this section: 1952

(a) "Capital improvement" means an addition, replacement, 1953  
or remodeling of a structural unit of a race track facility 1954  
costing at least one hundred thousand dollars, including, but 1955  
not limited to, the construction of barns used exclusively for 1956  
the race track facility, backstretch facilities for horsemen, 1957  
paddock facilities, new pari-mutuel and totalizator equipment 1958  
and appurtenances to that equipment purchased by the track, new 1959  
access roads, new parking areas, the complete reconstruction, 1960  
reshaping, and leveling of the racing surface and appurtenances, 1961  
the installation of permanent new heating or air conditioning, 1962

roof replacement or restoration, installations of a permanent 1963  
nature forming a part of the track structure, and construction 1964  
of buildings that are located on a permit holder's premises. 1965  
"Capital improvement" does not include the cost of replacement 1966  
of equipment that is not permanently installed, ordinary 1967  
repairs, painting, and maintenance required to keep a race track 1968  
facility in ordinary operating condition. 1969

(b) "New race track" includes the reconstruction of a race 1970  
track damaged by fire or other cause that has been declared by 1971  
the racing commission, as a result of the damage, to be an 1972  
inadequate facility for the safe operation of horse racing. 1973

(c) "Approved cost" includes all debt service and interest 1974  
costs that are associated with a capital improvement or new race 1975  
track and that the racing commission approves for a tax 1976  
reduction under division (J) of this section. 1977

(5) The racing commission shall not approve an application 1978  
for a tax reduction under this section if it has reasonable 1979  
cause to believe that the actions or negligence of the permit 1980  
holder substantially contributed to the damage suffered by the 1981  
track due to fire or other cause. The racing commission shall 1982  
obtain any data or information available from a fire marshal, 1983  
law enforcement official, or insurance company concerning any 1984  
fire or other damage suffered by a track, prior to approving an 1985  
application for a tax reduction. 1986

(6) The approved cost to which a tax reduction applies 1987  
shall be determined by generally accepted accounting principles 1988  
and verified by an audit of the permit holder's records upon 1989  
completion of the project by the racing commission, or by an 1990  
independent certified public accountant selected by the permit 1991  
holder and approved by the commission. 1992

(K) No other license or excise tax or fee, except as 1993  
provided in sections 3769.01 to 3769.14 of the Revised Code, 1994  
shall be assessed or collected from such licensee by any county, 1995  
township, district, municipal corporation, or other body having 1996  
power to assess or collect a tax or fee. That portion of the tax 1997  
paid under this section by permit holders for racing conducted 1998  
at and during the course of an agricultural exposition or fair, 1999  
and that portion of the tax that would have been paid by 2000  
eligible permit holders into the nursing home franchise permit 2001  
fee fund as a result of racing conducted at and during the 2002  
course of an agricultural exposition or fair, shall be deposited 2003  
into the state treasury to the credit of the horse racing tax 2004  
fund, which is hereby created for the use of the agricultural 2005  
societies of the several counties in which the taxes originate. 2006  
The state racing commission shall determine eligible permit 2007  
holders for purposes of the preceding sentence, taking into 2008  
account the breed of horse, the racing dates, the geographic 2009  
proximity to the fair, and the best interests of Ohio racing. On 2010  
the first day of any month on which there is money in the fund, 2011  
the tax commissioner shall provide for payment to the treasurer 2012  
of each agricultural society the amount of the taxes collected 2013  
under this section upon racing conducted at and during the 2014  
course of any exposition or fair conducted by the society. 2015

(L) From the tax paid under this section by harness track 2016  
permit holders, the tax commissioner shall pay into the Ohio 2017  
thoroughbred race fund a sum equal to a percentage of the amount 2018  
wagered upon which the tax is paid. The percentage shall be 2019  
determined by the tax commissioner and shall be rounded to the 2020  
nearest one-hundredth. The percentage shall be such that, when 2021  
multiplied by the amount wagered upon which tax was paid by the 2022  
harness track permit holders in the most recent year for which 2023

final figures are available, it results in a sum that 2024  
substantially equals the same amount of tax paid by the tax 2025  
commissioner during that year into the Ohio fairs fund from 2026  
taxes paid by thoroughbred permit holders. This division does 2027  
not apply to county and independent fairs and agricultural 2028  
societies. 2029

(M) Twenty-five per cent of the taxes levied on 2030  
thoroughbred racing permit holders, harness racing permit 2031  
holders, and quarter horse racing permit holders under this 2032  
section, division (A) of section 3769.087 of the Revised Code, 2033  
and division (F) (2) of section 3769.26 of the Revised Code shall 2034  
be paid into the nursing home franchise permit fee fund. The tax 2035  
commissioner shall pay any money remaining, after the payment 2036  
into the nursing home franchise permit fee fund and the 2037  
reductions provided for in division (J) of this section and in 2038  
section 3769.20 of the Revised Code, into the Ohio fairs fund, 2039  
Ohio thoroughbred race fund, Ohio standardbred development fund, 2040  
and state racing commission operating fund as prescribed in this 2041  
section and division (A) of section 3769.087 of the Revised 2042  
Code. The tax commissioner shall thereafter use and apply the 2043  
balance of the money paid as a tax by any permit holder to cover 2044  
any shortage in the accounts of such funds resulting from an 2045  
insufficient payment as a tax by any other permit holder. 2046  
Subject to section 3769.101 of the Revised Code, the moneys 2047  
received by the tax commissioner shall be deposited monthly and 2048  
paid by the tax commissioner into the funds to cover the total 2049  
aggregate amount due from all permit holders to the funds, as 2050  
calculated under this section and division (A) of section 2051  
3769.087 of the Revised Code, as applicable. If, after the 2052  
payment into the nursing home franchise permit fee fund, 2053  
sufficient funds are not available from the tax deposited by the 2054

tax commissioner to pay the required amounts into the Ohio fairs fund, Ohio standardbred development fund, Ohio thoroughbred race fund, and the state racing commission operating fund, the tax commissioner shall prorate on a proportional basis the amount paid to each of the funds. Any shortage to the funds as a result of a proration shall be applied against future deposits for the same calendar year when funds are available. After this application, the tax commissioner shall pay any remaining money paid as a tax by all permit holders into the nursing home franchise permit fee fund. This division does not apply to permit holders conducting racing at the course of an agricultural exposition or fair as described in division (K) of this section.

**Sec. 3771.01. As used in this chapter:**

(A) "Applicant" means a person that applies to the Ohio casino control commission for a license under this chapter.

(B) "Casino gaming" and "casino operator" have the same meanings as in section 3772.01 of the Revised Code.

(C) "Commission" means the Ohio casino control commission.

(D) "Internet gambling" means a form of gaming in which a wager on an internet gambling game is made and accepted through an internet gambling system. "Internet gambling" does not include any of the following:

(1) Wagering on horse racing;

(2) Lottery games authorized under Chapter 3770. of the Revised Code, including video lottery terminals and lottery sports gaming;

(3) Casino gaming authorized under division (C) of Section

6 of Article XV, Ohio Constitution and Chapter 3772. of the 2083  
Revised Code; 2084

(4) Fantasy contests authorized under Chapter 3774. of the 2085  
Revised Code; 2086

(5) Sports gaming authorized under Chapter 3775. of the 2087  
Revised Code. 2088

(E) "Internet gambling equipment" means any of the 2089  
following that directly relate to or affect, or are used or 2090  
consumed in, the operation of internet gambling: 2091

(1) Any mechanical, electronic, or other device, 2092  
mechanism, or equipment; 2093

(2) Any software, application, components, or other goods; 2094

(3) Anything to be installed or used on a patron's 2095  
personal computer or mobile device. 2096

(F) "Internet gambling game" means a game, event, 2097  
happening, or other matter used to display the outcome of a 2098  
wager placed in the course of internet gambling, as authorized 2099  
by the commission by rule. "Internet gambling game" includes 2100  
both of the following: 2101

(1) A game involving a virtual representation of spinning 2102  
reels or wheels, with the outcome of a wager placed on the game 2103  
being randomly generated by a theoretical random-number- 2104  
generating computer program; 2105

(2) A game involving a virtual representation of cards, 2106  
dice, tiles, or other physical equipment that provides a random 2107  
outcome, with the outcome of the game being determined by that 2108  
equipment or determined by a theoretical random-number- 2109  
generating computer program. 2110

(G) "Internet gambling license" means an internet gambling operator, internet gambling management company, internet gambling supplier, or internet gambling occupational license issued by the Ohio casino control commission under this chapter.

(H) "Internet gambling licensee" means a person who holds a valid internet gambling license.

(I) "Internet gambling management company" means a person that contracts with an internet gambling operator under section 3776.05 of the Revised Code to operate internet gambling on behalf of the internet gambling operator and that is licensed by the Ohio casino control commission as an internet gambling management company under that section.

(J) "Internet gambling operator" means a casino operator or permit holder that holds a valid internet gambling operator license.

(K) "Internet gambling platform" means an online gaming web site or mobile application that is operated by an internet gambling operator or internet gambling management company to operate or conduct internet gambling in this state.

(L) "Internet gambling receipts" has the same meaning as in section 5753.01 of the Revised Code.

(M) "Internet gambling supplier" means a person or entity that provides internet gambling equipment or related services to an internet gambling operator or internet gambling management company.

(N) "Internet gambling system" means all of the following:

(1) The combination of internet gambling equipment an internet gambling operator or internet gambling management

company uses to allow a patron to place, review, or modify a 2139  
wager, to pay out a winning wager, and to review, manage, and 2140  
report information related to user accounts, wager placement, or 2141  
wager outcomes; 2142

(2) Any other internet gambling equipment the commission 2143  
determines is related to the combination of internet gambling 2144  
equipment described in division (N)(1) of this section. 2145

(O) "Internet gambling voluntary exclusion program" means 2146  
the program described in division (B)(11) of section 3771.02 of 2147  
the Revised Code. 2148

(P) "Permit holder" means a person who has been issued a 2149  
valid permit to conduct horse racing at which pari-mutuel 2150  
wagering is conducted under Chapter 3769. of the Revised Code, 2151  
other than a person who holds a permit issued under that chapter 2152  
only for a racing meeting at a fair. 2153

(Q) "Promotional credit" means a credit, discount, or 2154  
other similar item issued to a patron by an internet gambling 2155  
operator or internet gambling management company that can be 2156  
used only for the following purposes: 2157

(1) To enable the placement of, or increase in, a wager on 2158  
a casino game at a casino facility operated by the internet 2159  
gambling operator or its affiliate; 2160

(2) To enable the placement of, or increase in, a wager on 2161  
a horse race or a video lottery terminal at a track operated by 2162  
the internet gambling operator or its affiliate; 2163

(3) As credit toward the cost of accommodations, food and 2164  
beverages, entertainment, or other things of value at a casino 2165  
facility or track operated by the internet gambling operator or 2166  
its affiliate. 2167

(R) "Track" means any place, track, or enclosure where a 2168  
permit holder conducts live horse racing for profit at a race 2169  
meeting. 2170

(S) "Video lottery terminal" has the same meaning as in 2171  
section 3770.21 of the Revised Code. 2172

(T) "Wager" or "bet" means to risk a sum or money or thing 2173  
of value on an uncertain occurrence. 2174

**Sec. 3771.02.** (A) The Ohio casino control commission shall 2175  
have jurisdiction over all persons conducting or participating 2176  
in the conduct of internet gambling authorized by this chapter, 2177  
including the authority to license, regulate, investigate, and 2178  
penalize those persons in a manner that is consistent with the 2179  
commission's authority with respect to casino gaming. In all 2180  
cases in which this chapter requires or allows the commission to 2181  
adopt rules concerning internet gambling, the commission shall 2182  
adopt those rules under Chapter 119. of the Revised Code. 2183

(B) The commission shall adopt rules that include the 2184  
following: 2185

(1) Procedures for internet gambling operators to accept 2186  
wagers on internet games; 2187

(2) The types of internet games to be offered by internet 2188  
gambling operators; 2189

(3) The manner in which internet gambling operators are to 2190  
offer approved internet gambling games; 2191

(4) The type of records internet gambling operators are to 2192  
keep; 2193

(5) The system to be used to place a wager with an 2194  
internet gambling operator; 2195

|                                                                        |      |
|------------------------------------------------------------------------|------|
| <u>(6) The manner in which internet gambling operators must</u>        | 2196 |
| <u>verify that their patrons are at least twenty-one years of age;</u> | 2197 |
| <u>(7) Protections for a player placing a wager with an</u>            | 2198 |
| <u>internet gambling operator;</u>                                     | 2199 |
| <u>(8) Measures to promote responsible internet gambling;</u>          | 2200 |
| <u>(9) Penalties and fines for violating this section or</u>           | 2201 |
| <u>rules adopted under this section;</u>                               | 2202 |
| <u>(10) Restrictions to ensure that internet gambling</u>              | 2203 |
| <u>operators' advertisements for internet gambling meet all of the</u> | 2204 |
| <u>following requirements:</u>                                         | 2205 |
| <u>(a) They clearly convey the conditions under which</u>              | 2206 |
| <u>internet gambling is being offered, including information about</u> | 2207 |
| <u>the cost to participate and the nature of any promotions and</u>    | 2208 |
| <u>information to assist patrons in understanding the odds of</u>      | 2209 |
| <u>winning;</u>                                                        | 2210 |
| <u>(b) They disclose the identity of the internet gambling</u>         | 2211 |
| <u>operator and, if applicable, the internet gambling management</u>   | 2212 |
| <u>company;</u>                                                        | 2213 |
| <u>(c) They do not target individuals under twenty-one years</u>       | 2214 |
| <u>of age, other individuals who are ineligible to participate in</u>  | 2215 |
| <u>internet gambling, problem gamblers, or other vulnerable</u>        | 2216 |
| <u>individuals;</u>                                                    | 2217 |
| <u>(d) They include messages designed to prevent problem</u>           | 2218 |
| <u>gambling and provide information about how to access resources</u>  | 2219 |
| <u>related to problem gambling;</u>                                    | 2220 |
| <u>(e) They are not false, misleading, or deceptive to a</u>           | 2221 |
| <u>reasonable consumer.</u>                                            | 2222 |

(11) An internet gambling voluntary exclusion program, 2223  
which shall allow a person to voluntarily exclude the person's 2224  
self from participating in internet gambling conducted under 2225  
this chapter by placing the person's name on a voluntary 2226  
exclusion list and following procedures set forth by the 2227  
commission. 2228

(a) All of the following apply to the internet gambling 2229  
voluntary exclusion program: 2230

(i) Except as provided by the commission by rule, a person 2231  
who participates in the program shall agree to refrain from 2232  
participating in internet gambling conducted under this chapter. 2233

(ii) The name of a person participating in the program 2234  
shall be included on a list of persons excluded from 2235  
participating in internet gambling conducted under this chapter. 2236

(iii) Except as provided by the commission by rule, no 2237  
person who participates in the program shall petition the 2238  
commission for permission to participate in internet gambling 2239  
conducted under this chapter. 2240

(iv) The list of persons participating in the program and 2241  
the personal information of those persons shall be confidential 2242  
and shall only be disseminated by the commission to an internet 2243  
gambling operator and its agents and employees for purposes of 2244  
enforcement, and to other entities, upon request of the 2245  
participant and agreement by the commission. 2246

(v) An internet gambling operator shall make all 2247  
reasonable attempts as determined by the commission to cease all 2248  
direct marketing efforts to a person participating in the 2249  
program. 2250

(vi) An internet gambling operator shall not cash the 2251

check of a person participating in the program or extend credit 2252  
to the person in any manner. However, the program shall not 2253  
prohibit an internet gambling operator from seeking the payment 2254  
of a debt accrued by a person before participating in the 2255  
program. 2256

(vii) Any and all locations at which a person may register 2257  
as a participant in the program shall be published. 2258

(b) The commission shall determine, by rule, whether a 2259  
participant in the internet gambling voluntary exclusion program 2260  
also automatically becomes a participant in the voluntary 2261  
exclusion program established under Chapter 3772. of the Revised 2262  
Code. 2263

(12) Any other procedure or thing the commission 2264  
determines necessary to ensure the integrity of internet 2265  
gambling regulated by the commission. 2266

(C) The commission shall adopt rules establishing minimum 2267  
internal control standards for the administration of internet 2268  
gambling platforms, internet gambling systems, internet gambling 2269  
equipment, and other systems or items used by internet gambling 2270  
operators to conduct internet gambling, and the maintenance of 2271  
internet gambling operators' financial records and other 2272  
required records. The commission may approve minimum internal 2273  
control standards proposed by internet gambling operators. 2274

(D) (1) The commission shall approve all internet gambling 2275  
equipment and each form, variation, or composite of internet 2276  
gambling to be used by internet gambling operators. 2277

(2) (a) Before approving a piece of internet gambling 2278  
equipment or a form, variation, or composite of internet 2279  
gambling, the commission shall require it to undergo scientific 2280

testing or technical evaluation, as the commission determines 2281  
appropriate. The commission may require the testing or 2282  
evaluation to be conducted at the expense of the internet 2283  
gambling supplier or internet gambling operator, as applicable, 2284  
by an independent testing laboratory certified by the 2285  
commission. 2286

(b) The commission may certify an independent testing 2287  
laboratory to test and evaluate internet gambling equipment and 2288  
forms, variations, or composites of internet gambling if both of 2289  
the following apply: 2290

(i) The laboratory is competent and qualified to 2291  
scientifically test and technically evaluate internet gambling 2292  
equipment and forms, variations, or composites of internet 2293  
gambling for compliance with this chapter and with the rules of 2294  
the commission and otherwise to perform the functions assigned 2295  
to the laboratory by the commission. 2296

(ii) The laboratory is not owned or controlled by, is not 2297  
affiliated with, and does not have any interest in an internet 2298  
gambling operator, internet gambling management company, or 2299  
internet gambling supplier. 2300

(c) The commission shall adopt rules prescribing the 2301  
certification standards, fees, and duties that apply to a 2302  
certified independent testing laboratory under division (E) of 2303  
this section. 2304

(3) The commission shall adopt rules requiring internet 2305  
gambling licensees to use only approved internet gambling 2306  
equipment acquired from a licensed internet gambling supplier 2307  
and to use only approved forms, variations, or composites of 2308  
internet gambling. 2309

(E) (1) The commission shall determine a person's 2310  
eligibility to hold or renew an internet gambling license under 2311  
this chapter, shall issue all internet gambling licenses, and 2312  
shall maintain a record of all internet gambling licenses issued 2313  
under this chapter. 2314

(2) The commission shall conduct a complete investigation 2315  
of each applicant for an internet gambling license to determine 2316  
whether the applicant meets the requirements of this chapter and 2317  
of the commission's rules each time the applicant applies for an 2318  
initial or renewed internet gambling license. The commission may 2319  
initiate an additional licensing investigation or adjudication 2320  
or reopen an existing licensing investigation or adjudication at 2321  
any time. 2322

(F) (1) Except as otherwise provided in divisions (F) (2) 2323  
and (3) of this section, the commission shall levy and collect 2324  
all fees and surcharges imposed under this chapter and rules 2325  
adopted under this chapter and shall deposit all money collected 2326  
in the casino control commission fund created under section 2327  
5753.03 of the Revised Code. 2328

(2) The commission shall deposit the license fees 2329  
described in division (D) of section 3771.04 of the Revised Code 2330  
in the general revenue fund. 2331

(3) The commission shall levy and collect fines for 2332  
noncriminal violations of the provisions of this chapter and of 2333  
rules adopted under this chapter and shall deposit all such 2334  
fines in the general revenue fund. 2335

(G) (1) The commission, in an adjudication conducted under 2336  
Chapter 119. of the Revised Code and in accordance with section 2337  
3772.04 of the Revised Code, may do any of the following: 2338

(a) Penalize or fine any internet gambling licensee, 2339  
applicant for an internet gambling license, or other person who 2340  
is subject to the commission's jurisdiction under this chapter; 2341

(b) Limit, condition, restrict, suspend, revoke, deny, or 2342  
refuse to renew any internet gambling license. 2343

(2) The executive director of the commission may issue an 2344  
emergency order with respect to internet gambling under division 2345  
(G) of section 3772.04 of the Revised Code. 2346

(H) (1) The commission shall monitor all internet gambling 2347  
conducted in this state by internet gambling operators, or shall 2348  
contract with an independent integrity monitoring provider for 2349  
that purpose, in order to identify any unusual betting 2350  
activities or patterns that may indicate a need for further 2351  
investigation. The commission shall require each internet 2352  
gambling operator to participate in the monitoring system as 2353  
part of the minimum internal control standards described in 2354  
division (C) of this section. 2355

(2) The information in the monitoring system described in 2356  
division (H) (1) of this section is not a public record. The 2357  
commission may disclose the information in the monitoring system 2358  
only as necessary for investigative or law enforcement purposes 2359  
or pursuant to a court order. 2360

(I) (1) The executive director of the commission promptly 2361  
shall report to the commission any facts or circumstances 2362  
related to the operation of an internet gambling licensee that 2363  
constitute a violation of state or federal law and immediately 2364  
report any suspicious wagering to the appropriate state or 2365  
federal authorities. 2366

(2) The commission shall cooperate with any investigation 2367

conducted by a law enforcement agency, including by providing, 2368  
or facilitating the provision of, wagering information and audio 2369  
or video files related to persons placing wagers. 2370

(3) A sheriff, chief of police, or prosecuting attorney 2371  
shall furnish to the commission, on forms prescribed by the 2372  
commission, any information obtained concerning any apparent 2373  
violation of this chapter or rules adopted under this chapter. 2374  
If the information is considered a confidential law enforcement 2375  
investigatory record under section 149.43 of the Revised Code, 2376  
the commission shall not disclose the information to the public. 2377

(J) (1) The attorney general has a civil cause of action to 2378  
restrain any violation of this chapter or of rules adopted under 2379  
this chapter. Upon the request of the commission or its 2380  
executive director, the attorney general shall commence and 2381  
prosecute such an action to completion. The court shall give 2382  
priority to such an action over all other civil actions. 2383

(2) An action brought under division (J) (1) of this 2384  
section does not preclude an administrative or criminal 2385  
proceeding on the same facts. 2386

(3) The attorney general may enter into an agreement with 2387  
a state or local law enforcement agency to carry out the duties 2388  
described in division (J) (1) of this section. 2389

(K) Notwithstanding any provision of section 121.95 of the 2390  
Revised Code to the contrary, a regulatory restriction contained 2391  
in a rule adopted by the commission in accordance with this 2392  
chapter during the period beginning on the effective date of 2393  
this section and ending twelve months after that date is not 2394  
subject to sections 121.95 to 121.953 of the Revised Code. 2395

**Sec. 3771.03.** (A) No person shall operate, conduct, or 2396

assist in operating or conducting internet gambling in this 2397  
state without first obtaining an internet gambling license from 2398  
the Ohio casino control commission. An internet gambling license 2399  
is not transferable. 2400

(B) Each person applying for an initial or renewed 2401  
internet gambling license issued under this section and each 2402  
person who has control of the applicant, as described in 2403  
division (C) of this section, shall submit two complete sets of 2404  
fingerprints to the commission for the purpose of conducting a 2405  
criminal records check, including obtaining any available 2406  
information from the federal bureau of investigation. The person 2407  
shall provide the fingerprints using a method the superintendent 2408  
of the bureau of criminal identification and investigation 2409  
prescribes pursuant to division (C)(2) of section 109.572 of the 2410  
Revised Code and fill out the form the superintendent of the 2411  
bureau of criminal identification and investigation prescribes 2412  
pursuant to division (C)(1) of section 109.572 of the Revised 2413  
Code. Upon receiving an application under this section, the 2414  
executive director of the Ohio casino control commission shall 2415  
request the superintendent of the bureau of criminal 2416  
identification and investigation, or a vendor approved by the 2417  
bureau, to conduct a criminal records check based on the 2418  
fingerprint impressions in accordance with division (A)(20) of 2419  
section 109.572 of the Revised Code. Any fee required under 2420  
division (C)(3) of section 109.572 of the Revised Code shall be 2421  
paid by the applicant, or in the case of an occupational 2422  
license, by the applicant's employer. Any applicant convicted of 2423  
any disqualifying offense, as defined in section 3772.07 of the 2424  
Revised Code, shall not be issued a license. 2425

(C) The Ohio casino control commission shall not grant an 2426  
internet gambling operator, internet gambling management 2427

company, or internet gambling supplier license until it has 2428  
determined that each person who has control of the applicant has 2429  
met the qualifications for licensure established in this chapter 2430  
and in rules adopted by the commission. All of the following 2431  
persons are considered to have control of an applicant: 2432

(1) Each person associated with a corporate applicant, 2433  
including any holding company, parent company, or subsidiary 2434  
company of the applicant, that has the ability to control the 2435  
activities of the corporate applicant or elect a majority of the 2436  
board of directors of that corporation, other than any bank or 2437  
other licensed lending institution that holds a mortgage or 2438  
other lien acquired in the ordinary course of business. As used 2439  
in this division, "holding company" means any corporation, firm, 2440  
partnership, limited partnership, limited liability company, 2441  
trust, or other form of business organization not a natural 2442  
person which directly or indirectly does any of the following: 2443

(a) Has the power or right to control the applicant; 2444

(b) Holds an ownership interest of five per cent or more, 2445  
as determined by the commission, in the applicant; 2446

(c) Holds voting rights with the power to vote five per 2447  
cent or more of the outstanding voting rights of the applicant. 2448

(2) Each person associated with a noncorporate applicant 2449  
that directly or indirectly holds a beneficial or proprietary 2450  
interest in the applicant's business operation or that the 2451  
commission otherwise determines has the ability to control the 2452  
applicant; 2453

(3) Key personnel of an applicant, including any 2454  
executive, employee, or agency, having the power to exercise 2455  
significant influence over decisions concerning any part of the 2456

applicant's business operation. 2457

(D) An internet gambling licensee shall display its 2458  
license conspicuously in its place of business or have the 2459  
license available for inspection by any agent of the Ohio casino 2460  
control commission or any law enforcement agency. 2461

(E) An internet gambling licensee shall give the Ohio 2462  
casino control commission written notice within ten days of any 2463  
material change to any information provided in the licensee's 2464  
application for a license or renewal. The commission shall 2465  
specify by rule which changes to that information it considers 2466  
to be material. 2467

**Sec. 3771.04.** (A) (1) The Ohio casino control commission 2468  
may issue an internet gambling operator license only to a casino 2469  
operator or a permit holder. Subject to division (A) of section 2470  
3771.05 of the Revised Code, an internet gambling operator 2471  
license authorizes the licensee to operate one internet gambling 2472  
platform. 2473

(2) If two or more persons who are eligible for a license 2474  
under division (A) (1) of this section are controlled by the same 2475  
person, as determined under division (C) of section 3771.03 of 2476  
the Revised Code, only one of those eligible persons may hold an 2477  
internet gambling operator license at any one time. 2478

(B) The commission shall adopt by rule a procedure 2479  
allowing the commission to revoke an internet gambling operator 2480  
license if the licensee does not offer internet gambling to 2481  
patrons under the license for a continuous period of one year or 2482  
more. 2483

(C) An applicant for an initial or renewed internet 2484  
gambling operator license shall do all of the following: 2485

|                                                                         |      |
|-------------------------------------------------------------------------|------|
| <u>(1) Submit a written application on a form furnished by</u>          | 2486 |
| <u>the commission;</u>                                                  | 2487 |
| <u>(2) Pay the fee required under division (C) (3) of section</u>       | 2488 |
| <u>109.572 of the Revised Code, along with a nonrefundable</u>          | 2489 |
| <u>application fee in an amount prescribed by the commission by</u>     | 2490 |
| <u>rule;</u>                                                            | 2491 |
| <u>(3) Submit an audit of the applicant's financial</u>                 | 2492 |
| <u>transactions and the condition of the applicant's total</u>          | 2493 |
| <u>operations for the previous fiscal year prepared by a certified</u>  | 2494 |
| <u>public accountant in accordance with generally accepted</u>          | 2495 |
| <u>accounting principles and state and federal laws;</u>                | 2496 |
| <u>(4) Satisfy any other requirements for licensure under</u>           | 2497 |
| <u>this chapter and rules adopted under this chapter.</u>               | 2498 |
| <u>(D) An internet gambling operator shall pay the commission</u>       | 2499 |
| <u>a nonrefundable license fee of fifty million dollars upon</u>        | 2500 |
| <u>issuance of an initial license and shall pay a nonrefundable</u>     | 2501 |
| <u>license fee of ten million dollars upon being issued a renewed</u>   | 2502 |
| <u>license.</u>                                                         | 2503 |
| <u>(E) An internet gambling operator license is valid for a</u>         | 2504 |
| <u>term of five years, provided that when the commission issues an</u>  | 2505 |
| <u>initial internet gambling operator license to a person who also</u>  | 2506 |
| <u>holds a current and valid sports gaming proprietor license</u>       | 2507 |
| <u>issued under Chapter 3775. of the Revised Code, the term of the</u>  | 2508 |
| <u>initial internet gambling operator license shall be extended to</u>  | 2509 |
| <u>expire on the date that is five years after the person's sports</u>  | 2510 |
| <u>gaming proprietor license expires or, if the person holds more</u>   | 2511 |
| <u>than one sports gaming proprietor license, the date that is five</u> | 2512 |
| <u>years after the latest expiration date of any of those licenses.</u> | 2513 |
| <u>Subject to division (F) (2) of this section, upon the</u>            | 2514 |

expiration of an internet gambling operator license, an internet 2515  
gambling operator may apply to renew the license in the same 2516  
manner as for an initial license, unless the license is 2517  
suspended or revoked or the commission determines that the 2518  
internet gambling operator is not in compliance with this 2519  
chapter and the rules adopted under this chapter. 2520

(2) An applicant for a renewed internet gambling operator 2521  
license who currently holds a sports gaming proprietor license 2522  
issued under Chapter 3775. of the Revised Code is not required 2523  
to take action to satisfy any additional requirement for the 2524  
renewed internet gambling operator license that is substantially 2525  
similar to any requirement the applicant previously has 2526  
satisfied in order to obtain or renew the applicant's sports 2527  
gaming proprietor license. 2528

**Sec. 3771.05.** (A) An internet gambling operator may 2529  
contract with not more than one internet gambling management 2530  
company to offer internet gambling on the internet gambling 2531  
operator's behalf. If an internet gambling operator contracts 2532  
with an internet gambling management company under this section, 2533  
the internet gambling operator shall not operate any other 2534  
internet gambling platform. 2535

(B) The commission shall adopt by rule a procedure 2536  
allowing the commission to revoke an internet gambling 2537  
management company's license if the licensee does not actively 2538  
offer internet gambling under the license for a continuous 2539  
period of one year or more. 2540

(C) An internet gambling management company may offer 2541  
internet gambling only in accordance with this chapter and with 2542  
the rules adopted by the Ohio casino control commission under 2543  
this chapter. 2544

(D) In order to permit an internet gambling management 2545  
company to offer internet gambling on behalf of an internet 2546  
gambling operator, the internet gambling operator and internet 2547  
gambling management company shall enter into a written contract 2548  
that has been approved by the commission. If the internet 2549  
gambling operator and internet gambling management company wish 2550  
to make a material change to the contract, the internet gambling 2551  
operator shall first submit the change to the commission for its 2552  
approval or rejection. The internet gambling operator and 2553  
internet gambling management company shall not assign, delegate, 2554  
subcontract, or transfer the internet gambling management 2555  
company's duties and responsibilities under the contract to a 2556  
third party. 2557

(E) An internet gambling management company shall be 2558  
licensed under this section before entering into a contract with 2559  
an internet gambling operator. 2560

(F) (1) Subject to division (F) (2) of this section, the 2561  
provisions of this chapter concerning an internet gambling 2562  
operator apply to an internet gambling management company that 2563  
contracts with an internet gambling operator with respect to all 2564  
rights, duties, and liabilities of the internet gambling 2565  
operator assigned, delegated, subcontracted, or transferred to 2566  
the internet gambling management company as though the internet 2567  
gambling management company were an internet gambling operator. 2568  
Unless the context requires otherwise, references in the Revised 2569  
Code to an internet gambling operator apply to an internet 2570  
gambling management company to the extent that the internet 2571  
gambling management company is acting on behalf of an internet 2572  
gambling operator pursuant to the contract. 2573

(2) Division (F) (1) of this section does not permit an 2574

internet gambling management company to operate internet 2575  
gambling other than pursuant to a contract with an internet 2576  
gambling operator to operate internet gambling on behalf of the 2577  
internet gambling operator. 2578

(G) The commission's rules shall not require an applicant 2579  
for an internet gambling management company license who 2580  
currently holds a management services provider or mobile 2581  
management services provider license issued under Chapter 3775. 2582  
of the Revised Code to take action to satisfy any additional 2583  
requirement for the internet gambling management company license 2584  
that is substantially similar to any requirement the applicant 2585  
previously has satisfied in order to obtain or renew the 2586  
applicant's management services provider or mobile management 2587  
services provider license issued under Chapter 3775. of the 2588  
Revised Code. 2589

(H) An applicant for an initial or renewed internet 2590  
gambling management company license shall meet all requirements 2591  
for licensure established by the commission by rule and shall 2592  
pay the fee required under division (C) (3) of section 109.572 of 2593  
the Revised Code, along with a nonrefundable application fee in 2594  
an amount determined by the commission by rule. 2595

(I) The commission may accept another jurisdiction's 2596  
license, if the commission determines it has similar licensing 2597  
requirements, as evidence that the applicant meets the 2598  
requirements for an internet gambling management company license 2599  
issued under this section. 2600

(J) An internet gambling management company is not 2601  
required to pay the commission a license fee upon issuance of an 2602  
initial or renewed internet gambling management company license. 2603

(K) An internet gambling management company license is 2604  
valid for a term of five years, provided that when the 2605  
commission issues an initial internet gambling management 2606  
company license to a person who also holds a current and valid 2607  
mobile management services provider or management services 2608  
provider license issued under Chapter 3775. of the Revised Code, 2609  
the term of the initial internet gambling management company 2610  
license shall be extended to expire on the date that is five 2611  
years after the person's mobile management services provider or 2612  
management services provider license expires or, if the person 2613  
holds more than one such license under Chapter 3775. of the 2614  
Revised Code, the date that is five years after the latest 2615  
expiration date of any of those licenses. 2616

(L) (1) Subject to division (L) (2) of this section, in 2617  
order to renew an internet gambling management company license, 2618  
the licensee shall apply to the commission for a renewed license 2619  
in the same manner as for an initial license. 2620

(2) An applicant for a renewed internet gambling 2621  
management company license who currently holds a mobile 2622  
management services company or management services company 2623  
license issued under Chapter 3775. of the Revised Code is not 2624  
required to take action to satisfy any additional requirement 2625  
for the renewed internet gambling management company license 2626  
that is substantially similar to any requirement the applicant 2627  
previously has satisfied in order to obtain or renew the 2628  
applicant's mobile management services provider or management 2629  
services provider license. 2630

(M) The commission shall adopt a rule setting a maximum 2631  
number of internet gambling management company licenses a person 2632  
may hold at any one time. 2633

Sec. 3771.06. (A) An internet gambling supplier shall hold 2634  
an appropriate and valid internet gambling supplier license 2635  
issued by the Ohio casino control commission at all times. The 2636  
commission may accept another jurisdiction's license, if the 2637  
commission determines it has similar licensing requirements, as 2638  
evidence that the applicant meets the requirements for a license 2639  
issued under this section. The commission shall issue an 2640  
internet gambling supplier license to a person or entity that 2641  
meets the requirements of this chapter and of the commission's 2642  
rules. 2643

(B) An applicant for an initial or renewed internet 2644  
gambling supplier license shall apply for the license on a form 2645  
prescribed by the commission and shall pay the fee required 2646  
under division (C) (3) of section 109.572 of the Revised Code, 2647  
along with a nonrefundable application fee of fifty thousand 2648  
dollars. 2649

(C) Upon receiving an initial or renewed internet gambling 2650  
supplier license, the applicant shall pay a nonrefundable 2651  
license fee of one hundred thousand dollars. 2652

(D) An internet gambling supplier license is valid for a 2653  
term of three years, provided that when the commission issues an 2654  
initial internet gambling supplier license to a person who also 2655  
holds a current and valid sports gaming supplier license issued 2656  
under Chapter 3775. of the Revised Code, the term of the initial 2657  
internet gambling supplier license shall be extended to expire 2658  
on the date that is three years after the person's sports gaming 2659  
supplier license expires. 2660

(E) (1) Subject to division (E) (2) of this section, in 2661  
order to renew an internet gambling supplier license, the 2662  
licensee shall apply to the commission for a renewed license in 2663

the same manner as for an initial license. 2664

(2) An applicant for a renewed internet gambling supplier 2665  
license who currently holds a sports gaming supplier license 2666  
issued under Chapter 3775. of the Revised Code is not required 2667  
to take action to satisfy any additional requirement for the 2668  
renewed internet gambling supplier license that is substantially 2669  
similar to any requirement the applicant previously has 2670  
satisfied in order to obtain or renew the applicant's sports 2671  
gaming supplier license. 2672

**Sec. 3771.07.** (A) (1) An individual whose duties include 2673  
any of the following shall hold an appropriate and valid 2674  
internet gambling occupational license issued by the Ohio casino 2675  
control commission at all times: 2676

(a) Accepting internet gambling wagers on behalf of an 2677  
internet gambling operator; 2678

(b) Handling money as part of operating internet gambling 2679  
on behalf of an internet gambling operator; 2680

(c) Performing other duties such that the individual has 2681  
the ability to alter material aspects of internet gambling 2682  
conducted by an internet gambling operator. 2683

(2) An individual is not required to have an internet 2684  
gambling occupational license if the individual's duties are 2685  
related solely to nongaming activities. 2686

(B) The commission shall issue an internet gambling 2687  
occupational license to an individual who meets the requirements 2688  
of this chapter and of the commission's rules, provided that the 2689  
commission's rules shall not require an applicant for an 2690  
internet gambling occupational license who currently holds a 2691  
video lottery license issued under Chapter 3770. or a license 2692

issued under Chapter 3772. or 3775. of the Revised Code to take 2693  
action to satisfy any additional requirement for an internet 2694  
gambling occupational license that is substantially similar to 2695  
any requirement the applicant previously has satisfied in order 2696  
to obtain or renew the applicant's video lottery license or 2697  
license issued under Chapter 3772. or 3775. of the Revised Code. 2698

(C) An internet gambling occupational license permits the 2699  
licensee to be employed in the capacity the commission 2700  
designates during the duration of the license. The commission 2701  
may establish by rule job classifications with different 2702  
requirements. 2703

(D) An applicant for an initial or renewed internet 2704  
gambling occupational license shall apply for the license on a 2705  
form prescribed by the commission and shall pay the fee required 2706  
under division (C) (3) of section 109.572 of the Revised Code, 2707  
along with a nonrefundable application fee of one hundred 2708  
dollars. The commission may annually increase the amount of the 2709  
application fee in an amount that does not exceed the percentage 2710  
increase in the consumer price index for the previous year, as 2711  
necessary to cover the cost of processing the application. As 2712  
used in this division, "consumer price index" means the consumer 2713  
price index for all urban consumers or its successive 2714  
equivalent, as determined by the United States department of 2715  
labor, bureau of labor statistics, or its successor in 2716  
responsibility, for all items, Series A. 2717

(E) Upon receiving an initial or renewed internet gambling 2718  
occupational license, the applicant shall pay a nonrefundable 2719  
license fee of fifty dollars. An applicant's employer may pay 2720  
the fees described in this section on behalf of the applicant. 2721

(F) The commission may adopt rules allowing an individual 2722

who holds an internet gambling occupational license from another 2723  
jurisdiction to be licensed in this state by reciprocity, so 2724  
long as that jurisdiction's requirements to receive that license 2725  
and the activities authorized by the license are substantially 2726  
similar to those of this state with respect to the license the 2727  
individual seeks. 2728

(G) An internet gambling occupational license is valid for 2729  
a term of three years. In order to renew an internet gambling 2730  
occupational license, the licensee shall apply to the commission 2731  
for a renewed license in the same manner as for an initial 2732  
license. 2733

**Sec. 3771.08.** (A) An applicant for an internet gambling 2734  
license shall establish the applicant's suitability for the 2735  
license by clear and convincing evidence. 2736

(B) In issuing initial and renewed internet gambling 2737  
licenses, the commission shall consider all of the following 2738  
factors, in addition to all other requirements for licensure 2739  
specified under this chapter and in the rules of the commission: 2740

(1) The reputation, experience, and financial integrity of 2741  
the applicant and any person that controls the applicant; 2742

(2) The financial ability of the applicant to purchase and 2743  
maintain adequate liability and casualty insurance and to 2744  
provide an adequate surety bond; 2745

(3) The past and present compliance of the applicant and 2746  
its affiliates or affiliated companies with gambling-related 2747  
licensing requirements in this state or any other jurisdiction, 2748  
including whether the applicant has a history of noncompliance 2749  
with those requirements; 2750

(4) Whether the applicant has been charged with, indicted 2751

for, or convicted of any felony or misdemeanor criminal offense 2752  
under the laws of any jurisdiction, not including any traffic 2753  
violation; 2754

(5) Whether the applicant has filed, or had filed against 2755  
it, a proceeding for bankruptcy, or has ever been involved in 2756  
any formal process to adjust, defer, suspend, or otherwise work 2757  
out the payment of any debt; 2758

(6) Whether the applicant has been served with a complaint 2759  
or other notice filed with any public body regarding a payment 2760  
of any tax required under federal, state, or local law that has 2761  
been delinquent for one or more years; 2762

(7) Whether the applicant is or has been a defendant in 2763  
litigation involving its business practices; 2764

(8) Whether awarding a license would undermine the 2765  
public's confidence in the gaming industry in this state. 2766

(C) The commission shall not grant an internet gambling 2767  
license to an applicant if evidence satisfactory to the 2768  
commission exists that the applicant has done any of the 2769  
following: 2770

(1) Knowingly made a false statement to the commission; 2771

(2) Been suspended from operating a gambling game, gaming 2772  
device, or gaming operation, or had a license revoked by any 2773  
governmental unit of a national, state, or local body exercising 2774  
governmental functions; 2775

(3) Been convicted of a disqualifying offense, as defined 2776  
in section 3772.07 of the Revised Code; 2777

(4) Been directly involved in or employed by any offshore 2778  
wagering market that illegally serviced the United States or 2779

otherwise accepted illegal wagers from individuals located in 2780  
the United States on or after April 16, 2015. 2781

(D) The commission may deny an internet gambling operator 2782  
or internet gambling management company license to any 2783  
applicant, reprimand any internet gambling operator or internet 2784  
gambling management company, or suspend or revoke an internet 2785  
gambling operator or internet gambling management company 2786  
license if any of the following are true: 2787

(1) The applicant or licensee has not demonstrated to the 2788  
commission's satisfaction financial responsibility sufficient to 2789  
adequately meet the requirements of the enterprise. 2790

(2) The applicant or licensee is not the true owner of the 2791  
business or is not the sole owner and has not disclosed the 2792  
existence or identity of other persons who have an ownership 2793  
interest in the business. 2794

(3) The applicant or licensee is a corporation that sells 2795  
more than five per cent of the corporation's voting stock, or 2796  
more than five per cent of the voting stock of a corporation 2797  
that controls the corporation, or sells the corporation's 2798  
assets, other than those bought and sold in the ordinary course 2799  
of business, or any interest in the assets, to any person who, 2800  
under division (C) of section 3771.03 of the Revised Code, must 2801  
meet the qualifications of an internet gambling operator or 2802  
internet gambling management company, as applicable, and who has 2803  
not already been determined by the commission to have met the 2804  
applicable qualifications. 2805

(E) (1) The commission shall revoke an internet gambling 2806  
operator license that was issued to a permit holder if the 2807  
licensee ceases to qualify as a permit holder. 2808

(2) The commission shall revoke an internet gambling 2809  
operator license that was issued to a casino operator if the 2810  
licensee ceases to qualify as a casino operator. 2811

(3) The commission shall revoke an internet gambling 2812  
operator license if the licensee comes under the control of a 2813  
person that also controls another internet gambling operator, as 2814  
determined under division (C) of section 3771.03 of the Revised 2815  
Code. 2816

(F) The commission shall not grant an internet gambling 2817  
license to any of the following persons: 2818

(1) A nonprofit corporation or organization; 2819

(2) An individual who is under twenty-one years of age; 2820

(3) An employee of the commission. 2821

(G) In determining whether a person has control over an 2822  
applicant for purposes of this section, the standard described 2823  
in division (C) of section 3771.03 of the Revised Code applies. 2824

**Sec. 3771.09.** (A) An internet gambling operator shall do 2825  
all of the following: 2826

(1) Conduct all internet gambling activities and functions 2827  
in a manner that do not pose a threat to the public health, 2828  
safety, or welfare of the citizens of this state; 2829

(2) Adopt comprehensive house rules for game play 2830  
governing internet gambling transactions with its patrons, 2831  
including rules that specify the amounts to be paid on winning 2832  
wagers, and submit them to the Ohio casino control commission 2833  
for approval before implementing them. The internet gambling 2834  
operator shall publish its house rules as part of its minimum 2835  
internal control standards, shall display the house rules, 2836

together with any other information the commission considers 2837  
appropriate, conspicuously on each internet gambling platform 2838  
and in any other place or manner prescribed by the commission, 2839  
and shall make its house rules readily available to patrons. 2840

(3) Keep current in all payments and obligations to the 2841  
commission; 2842

(4) Provide a secure location for the placement, 2843  
operation, and use of internet gambling equipment; 2844

(5) Prevent any person from tampering with or interfering 2845  
with the operation of internet gambling; 2846

(6) Employ commercially reasonable methods to prevent the 2847  
internet gambling operator and its agents and employees from 2848  
disclosing any confidential information in the possession of the 2849  
internet gambling operator that could affect the conduct of 2850  
internet gambling; 2851

(7) Ensure that internet gambling occurs only in the 2852  
manner approved by the commission; 2853

(8) Ensure that all internet gambling is monitored in 2854  
accordance with division (H) of section 3771.02 of the Revised 2855  
Code; 2856

(9) Maintain sufficient funds and other supplies to 2857  
conduct internet gambling at all times; 2858

(10) Maintain daily records showing the internet gambling 2859  
operator's internet gambling receipts and timely file with the 2860  
commission any additional reports required by rule or other 2861  
provisions of the Revised Code; 2862

(11) Withhold all required amounts from patrons' internet 2863  
gambling winnings; 2864

(12) Submit to the commission, each fiscal year, an audit 2865  
of the internet gambling operator's financial transactions and 2866  
the condition of the internet gambling operator's total 2867  
operations prepared by a certified public accountant in 2868  
accordance with generally accepted accounting principles and 2869  
applicable state and federal laws; 2870

(13) Submit to the commission, at least once every three 2871  
years, an audit of the internet gambling operator's information 2872  
technology systems and security protocols prepared by a 2873  
qualified, independent, and capable third party, as determined 2874  
by, and in a manner approved by, the commission. 2875

(B) An internet gambling operator shall immediately report 2876  
to the commission any information in the internet gambling 2877  
operator's possession related to any of the following: 2878

(1) Any wager in violation of this chapter, rules adopted 2879  
under this chapter, or federal law; 2880

(2) Abnormal internet gambling activity or patterns that 2881  
may indicate a concern regarding the integrity of any internet 2882  
gambling game; 2883

(3) Suspicious wagering activities; 2884

(4) Any conduct that corrupts a wagering outcome of an 2885  
internet gambling game for purposes of financial gain; 2886

(5) Any criminal or disciplinary proceedings commenced 2887  
against the internet gambling operator by any person other than 2888  
the commission in connection with the internet gambling 2889  
operator's operations. 2890

(C) (1) An internet gambling operator may provide 2891  
promotional credits to patrons, subject to oversight by the 2892

commission. 2893

(2) No internet gambling operator shall provide a credit, 2894  
discount, or other similar item to a patron to enable the 2895  
placement of, or increase in, a wager on an internet gambling 2896  
game. 2897

(D) An internet gambling operator is not liable under the 2898  
laws of this state to any party, including a patron, for 2899  
disclosing information as required under this chapter or for 2900  
refusing to disclose information that is not required by law to 2901  
be disclosed. 2902

**Sec. 3771.10.** (A) An internet gambling operator may 2903  
operate one internet gambling platform through which the 2904  
internet gambling operator accepts wagers from individuals who 2905  
are at least twenty-one years of age and who are physically 2906  
located in this state. The internet gambling operator shall use 2907  
location-based technology to prohibit individuals who are not 2908  
physically present in this state from participating in internet 2909  
gambling through an internet gambling platform. 2910

(B) (1) As used in division (B) of this section, "internet 2911  
gambling account" means an electronic account that an individual 2912  
may establish for the purpose of internet gambling, including 2913  
making deposits and withdrawals, wagering amounts, and receiving 2914  
payouts on winning wagers. 2915

(2) An internet gambling operator may accept a wager from 2916  
an individual through an internet gambling platform only using 2917  
the individual's internet gambling account. The internet 2918  
gambling account shall be in the individual's full legal name 2919  
and shall not be in the name of any beneficiary, custodian, 2920  
joint trust, corporation, partnership, or other organization or 2921

entity. 2922

(3) An internet gambling account may be established and 2923  
funded in person through employees or sales agents of an 2924  
internet gambling operator or, pursuant to rules adopted by the 2925  
Ohio casino control commission, through an internet gambling 2926  
platform in a manner that complies with the internet gambling 2927  
operator's internal controls. 2928

(4) No internet gambling operator shall accept a deposit 2929  
into a patron's internet gambling account that is funded by a 2930  
credit card transaction or other credit-based payment method, as 2931  
determined by the commission. An internet gambling operator may 2932  
accept a deposit into a patron's internet gambling account that 2933  
is funded by debit card, automated clearing house transfer, wire 2934  
transfer, or other means approved by the commission. 2935

(C) The server responsible for accepting wagers through an 2936  
internet gambling platform shall be located in this state. 2937

**Sec. 3771.11.** (A) No individual who is on the commission's 2938  
internet gambling exclusion list created under section 3772.031 2939  
of the Revised Code shall participate in the play or operation 2940  
of internet gambling in this state. 2941

(B) (1) An internet gambling operator may exclude any 2942  
individual from participating in the play or operation of 2943  
internet gambling conducted by the internet gambling operator. 2944  
The internet gambling operator shall keep a list of all excluded 2945  
individuals. No individual who is on an internet gambling 2946  
operator's exclusion list shall participate in the play or 2947  
operation of internet gambling conducted by the internet 2948  
gambling operator under this chapter. 2949

(2) If an internet gambling operator excludes an 2950

individual because the internet gambling operator determines 2951  
that the individual engaged or attempted to engage in any 2952  
internet gambling related activity that is prohibited under this 2953  
chapter or under the commission's rules, the internet gambling 2954  
operator shall report that fact to the commission. 2955

(C) (1) An internet gambling operator shall employ 2956  
commercially reasonable methods to prevent any person who is 2957  
participating in the internet gambling voluntary exclusion 2958  
program from engaging in internet gambling conducted by the 2959  
internet gambling operator. 2960

(2) Absent gross negligence, all of the following persons 2961  
are immune from any type of civil liability on the basis that a 2962  
person who is participating in the internet gambling voluntary 2963  
exclusion program participates in internet gambling conducted 2964  
under this chapter: 2965

(a) The commission or any other agency of this state and 2966  
its agents or employees; 2967

(b) An internet gambling licensee and its agents or 2968  
employees. 2969

(D) No internet gambling operator, no director, officer, 2970  
agent, or employee of an internet gambling operator, no other 2971  
person who has a financial interest in an internet gambling 2972  
operator, and no person living in the same household as any of 2973  
those persons, shall engage in any internet gambling conducted 2974  
by the internet gambling operator, other than as part of 2975  
operating internet gambling or as part of the employee's 2976  
employment. An internet gambling operator shall employ 2977  
commercially reasonable methods to prevent those persons, and 2978  
any other person who has access to confidential information held 2979

by the internet gambling operator, from engaging in internet 2980  
gambling conducted by the internet gambling operator. 2981

(E) No member or employee of the Ohio casino control 2982  
commission or the state lottery commission shall knowingly 2983  
participate in internet gambling conducted by an internet 2984  
gambling operator in this state or participate in internet 2985  
gambling with any person or entity located outside this state 2986  
that is directly or indirectly owned or operated by an internet 2987  
gambling operator. An internet gambling operator shall employ 2988  
commercially reasonable methods to prevent such a person from 2989  
engaging in internet gambling conducted by the internet gambling 2990  
operator. 2991

**Sec. 3771.12.** (A) Notwithstanding any contrary provision 2992  
of section 149.43 of the Revised Code, the Ohio casino control 2993  
commission shall not disclose to the public any of the 2994  
following: 2995

(1) Any of the following information or documents 2996  
concerning a person who has applied for or been issued a license 2997  
under this chapter or the person's spouse, dependent, or 2998  
employee, unless the person authorizes the commission to 2999  
disclose the information: 3000

(a) A social security number, passport number, or federal 3001  
tax identification number; 3002

(b) A home address, telephone number, or electronic mail 3003  
address; 3004

(c) A birth certificate; 3005

(d) A driver's license or state identification card 3006  
number; 3007

|                                                                         |      |
|-------------------------------------------------------------------------|------|
| <u>(e) The name or address of a previous spouse;</u>                    | 3008 |
| <u>(f) A date or place of birth;</u>                                    | 3009 |
| <u>(g) Any personal financial information or records,</u>               | 3010 |
| <u>including personal tax returns and information and records of</u>    | 3011 |
| <u>criminal proceedings;</u>                                            | 3012 |
| <u>(h) Any information concerning a minor child;</u>                    | 3013 |
| <u>(i) Any information concerning a person the commission has</u>       | 3014 |
| <u>reason to know is a victim of domestic violence, sexual assault,</u> | 3015 |
| <u>or stalking;</u>                                                     | 3016 |
| <u>(j) Any trade secret, medical records, or patents or</u>             | 3017 |
| <u>exclusive licenses;</u>                                              | 3018 |
| <u>(k) Security information, including risk prevention plans,</u>       | 3019 |
| <u>detection and countermeasures, location of money storage areas,</u>  | 3020 |
| <u>emergency management plans, security and surveillance plans,</u>     | 3021 |
| <u>equipment and usage protocols, and theft and fraud prevention</u>    | 3022 |
| <u>plans and countermeasures;</u>                                       | 3023 |
| <u>(l) Any other information that the commission receives</u>           | 3024 |
| <u>from another jurisdiction relating to a person who holds, held,</u>  | 3025 |
| <u>or has applied for a license under this chapter.</u>                 | 3026 |
| <u>(B) Except as otherwise provided in division (A) of this</u>         | 3027 |
| <u>section, all of the following information is subject to</u>          | 3028 |
| <u>disclosure as a public record under section 149.43 of the</u>        | 3029 |
| <u>Revised Code:</u>                                                    | 3030 |
| <u>(1) The information an internet gambling operator or an</u>          | 3031 |
| <u>applicant for an internet gambling operator or internet gambling</u> | 3032 |
| <u>management company license has submitted to the commission as</u>    | 3033 |
| <u>part of applying for or renewing an internet gambling operator</u>   | 3034 |
| <u>or internet gambling management company license;</u>                 | 3035 |

(2) The name, place of employment, job title, and gaming 3036  
experience of a person who has applied for or been issued a 3037  
license under this chapter; 3038

(3) The commission's reasons for denying or revoking a 3039  
license under this chapter or for taking other disciplinary 3040  
action under this chapter. 3041

(C) Division (A) of this section does not prohibit the 3042  
commission from disclosing information and documents described 3043  
in that division to the state lottery commission or to the 3044  
inspector general, a prosecuting authority, a law enforcement 3045  
agency, or any other appropriate governmental entity or 3046  
licensing agency, provided that the recipient shall not disclose 3047  
the information and documents to the public. 3048

**Sec. 3771.13.** (A) All shipments of gambling devices, 3049  
including any internet gambling equipment, to internet gambling 3050  
operators or internet gambling management companies are legal 3051  
shipments of gambling devices into this state, as long as the 3052  
supplier has completed the registering, recording, and labeling 3053  
of the equipment in accordance with the "Gambling Devices Act of 3054  
1962," 15 U.S.C. 1171 to 1178. 3055

(B) This state is exempt from section 2 of the "Gambling 3056  
Devices Act of 1962," 15 U.S.C. 1172. 3057

**Sec. 3771.14.** (A) Pursuant to section 131.02 of the 3058  
Revised Code, the attorney general shall develop and implement a 3059  
real time data match program and make it available to each 3060  
internet gambling operator to identify patrons who owe amounts 3061  
to the state or a political subdivision. 3062

(B) (1) Before disbursing any internet gambling winnings to 3063  
a patron in an amount for which reporting to the internal 3064

revenue service of the amount is required by section 6041 of the 3065  
Internal Revenue Code, as amended, an internet gambling operator 3066  
shall consult the data match program to determine whether the 3067  
patron owes any amounts to the state or a political subdivision. 3068  
If the data match program indicates that the patron owes any 3069  
amounts to the state or a political subdivision, the internet 3070  
gambling operator shall withhold from the patron's winnings an 3071  
amount sufficient to satisfy those amounts, up to the amount of 3072  
the winnings. 3073

(2) If the data match program described in section 3123.90 3074  
of the Revised Code indicates that the patron also is in default 3075  
under a support order, the internet gambling operator shall 3076  
transmit to the department of job and family services an amount 3077  
sufficient to satisfy any past due support owed by the patron, 3078  
up to the amount of the winnings, before transmitting any 3079  
remaining amount to the attorney general under division (C) of 3080  
this section. 3081

(C) (1) Not later than fourteen days after withholding an 3082  
amount under division (B) of this section, the internet gambling 3083  
operator shall transmit to the attorney general any amount 3084  
withheld and not already disbursed to the department of job and 3085  
family services under section 3123.90 of the Revised Code as 3086  
payment on the amount owed. 3087

(2) If the patron owes more than one amount to the state 3088  
or a political subdivision as identified by the data match 3089  
program described in this section, the amount owed to the state 3090  
shall be satisfied first, except that any amounts owed under 3091  
section 5739.33 and division (G) of section 5747.07 of the 3092  
Revised Code shall have first priority. 3093

(D) Except as otherwise provided in section 131.021 of the 3094

Revised Code, this section applies only to amounts owed that 3095  
have become final. 3096

(E) The attorney general, in consultation with the 3097  
commission, may adopt rules under Chapter 119. of the Revised 3098  
Code as necessary to implement this section. 3099

**Sec. 3771.99.** (A) Whoever knowingly does any of the 3100  
following commits a misdemeanor of the first degree on the first 3101  
offense and a felony of the fifth degree on a subsequent 3102  
offense: 3103

(1) Makes a false statement on an application submitted 3104  
under this chapter; 3105

(2) Permits an individual under twenty-one years of age to 3106  
engage in internet gambling; 3107

(3) Participates in internet gambling in violation of 3108  
division (D) of section 3771.11 of the Revised Code, other than 3109  
as part of operating internet gambling or as part of the 3110  
employee's employment. 3111

(B) Whoever knowingly does any of the following commits a 3112  
felony of the fifth degree on a first offense and a felony of 3113  
the fourth degree on a subsequent offense. If the person is an 3114  
internet gambling licensee, the Ohio casino control commission 3115  
shall revoke the person's license issued under this chapter 3116  
after the first offense. 3117

(1) Offers, promises, or gives anything of value to anyone 3118  
for the purpose of influencing the outcome of an internet 3119  
gambling game or attempts to do so; 3120

(2) Places, increases, or decreases a wager after 3121  
acquiring knowledge not available to the general public that 3122

anyone has been offered, promised, or given anything of value 3123  
for the purpose of influencing the outcome of an internet 3124  
gambling game upon which the wager is placed, increased, or 3125  
decreased, or attempts to do so; 3126

(3) Manufactures, sells, or distributes any device that is 3127  
intended by that person to be used to violate any provision of 3128  
this chapter or the internet gambling laws of any other state; 3129

(4) Places a bet or aids any other person in placing a bet 3130  
on an internet gambling game after unlawfully acquiring 3131  
knowledge of the outcome on which winnings from that bet are 3132  
contingent; 3133

(5) Claims, collects, or takes anything of value from an 3134  
internet gambling operator with intent to defraud or attempts to 3135  
do so without having made a wager in which the amount or value 3136  
is legitimately won or owed; 3137

(6) Places a wager using counterfeit currency or other 3138  
counterfeit form of credit approved for wagering; 3139

(7) Possesses any device intended to be used to violate 3140  
this chapter or any rule adopted under this chapter, or any 3141  
materials used to manufacture such a device. This division does 3142  
not apply to an internet gambling operator or to an agent or 3143  
employee of an internet gambling operator who is acting in 3144  
furtherance of the internet gambling operator's interest. 3145

(8) Changes or alters the normal outcome of any internet 3146  
gambling conducted through an internet gambling platform, 3147  
including any system used to monitor the internet gambling 3148  
platform, or the way in which the outcome is reported to any 3149  
patron; 3150

(9) Operates internet gambling in a manner other than the 3151

manner required under this chapter. Premises or any internet web 3152  
site used or occupied in violation of this division constitute a 3153  
nuisance subject to abatement under Chapter 3767. of the Revised 3154  
Code. 3155

(C) Whoever knowingly does any of the following commits a 3156  
felony of the third degree. If the person is an internet 3157  
gambling licensee, the commission shall revoke the person's 3158  
license issued under this chapter after the first offense. If 3159  
the person is a public servant or political party official, the 3160  
person is forever disqualified from holding any public office, 3161  
employment, or position of trust in this state. 3162

(1) Offers, promises, or gives anything of value or 3163  
benefit to a person who is connected with an internet gambling 3164  
operator, an agent or employee of an internet gambling operator, 3165  
or a member, agent, or employee of the Ohio casino control 3166  
commission, under an agreement to influence, or with the intent 3167  
to influence, the actions of the person to whom the offer, 3168  
promise, or gift is made in order to affect or attempt to affect 3169  
the outcome of internet gambling or an official action of a 3170  
member, agent, or employee of the Ohio casino control 3171  
commission; 3172

(2) Solicits, accepts, or receives a promise of anything 3173  
of value or benefit while the person is connected with an 3174  
internet gambling operator, an agent or employee of an internet 3175  
gambling operator, or a member, agent, or employee of the Ohio 3176  
casino control commission, under an agreement to influence, or 3177  
with the intent to influence, the actions of the person to 3178  
affect or attempt to affect the outcome of internet gambling or 3179  
an official action of a member, agent, or employee of the Ohio 3180  
casino control commission. 3181

(D) Whoever knowingly does any of the following while 3182  
participating in internet gambling or otherwise transacting with 3183  
an internet gambling operator as permitted under this chapter 3184  
commits a felony of the fifth degree on a first offense and a 3185  
felony of the fourth degree on a subsequent offense: 3186

(1) Causes or attempts to cause the person to fail to file 3187  
a report required under 31 U.S.C. 5313(a) or 5325 or any 3188  
regulation prescribed thereunder or section 1315.53 of the 3189  
Revised Code, or to fail to file a report or maintain a record 3190  
required by an order issued under section 21 of the "Federal 3191  
Deposit Insurance Act" or section 123 of Pub. L. No. 91-508; 3192

(2) Causes or attempts to cause the person to file a 3193  
report under 31 U.S.C. 5313(a) or 5325 or any regulation 3194  
prescribed thereunder or section 1315.53 of the Revised Code, to 3195  
file a report or to maintain a record required by any order 3196  
issued under 31 U.S.C. 3126, or to maintain a record required 3197  
under any regulation prescribed under section 21 of the "Federal 3198  
Deposit Insurance Act" or section 123 of Pub. L. No. 91-508 that 3199  
contains a material omission or misstatement of fact; 3200

(3) With one or more internet gambling operators, 3201  
structures a transaction, is complicit in structuring a 3202  
transaction, attempts to structure a transaction, or is 3203  
complicit in an attempt to structure a transaction. As used in 3204  
this division: 3205

(a) To be "complicit" means to engage in any conduct of a 3206  
type described in divisions (A) (1) to (4) of section 2923.03 of 3207  
the Revised Code. 3208

(b) "Structure a transaction" has the same meaning as in 3209  
section 1315.51 of the Revised Code. 3210

Sec. 3772.01. As used in this chapter: 3211

(A) "Applicant" means any person who applies to the 3212  
commission for a license under this chapter. 3213

(B) "Casino control commission fund" means the casino 3214  
control commission fund described in Section 6(C)(3)(d) of 3215  
Article XV, Ohio Constitution, the money in which shall be used 3216  
to fund the commission and its related affairs. 3217

(C) "Casino facility" means a casino facility as defined 3218  
in Section 6(C)(9) of Article XV, Ohio Constitution. 3219

(D) "Casino game" means any slot machine or table game as 3220  
defined in this chapter. 3221

~~(E)~~ (E) (1) "Casino gaming" means any type of slot machine 3222  
or table game wagering, using money, casino credit, or any 3223  
representative of value, authorized in any of the states of 3224  
Indiana, Michigan, Pennsylvania, and West Virginia as of January 3225  
1, 2009, and includes slot machine and table game wagering 3226  
subsequently authorized by, but shall not be limited by, 3227  
subsequent restrictions placed on such wagering in such states. 3228  
~~"Casino"~~ 3229

(2) "Casino gaming" does not include ~~bingo~~, any of the 3230  
following: 3231

(a) Bingo, as authorized in Section 6 of Article XV, Ohio 3232  
Constitution and conducted as of January 1, 2009; ~~horse~~ 3233

(b) Horse racing where the pari-mutuel system of wagering 3234  
is conducted, as authorized under the laws of this state as of 3235  
January 1, 2009; ~~or sports~~ 3236

(c) Sports gaming; 3237

(d) Internet gambling authorized under Chapter 3771. of 3238  
the Revised Code. 3239

(F) "Casino gaming employee" means any employee of a 3240  
casino operator or management company, but not a key employee, 3241  
and as further defined in section 3772.131 of the Revised Code. 3242

(G) "Casino operator" means any person, trust, 3243  
corporation, partnership, limited partnership, association, 3244  
limited liability company, or other business enterprise that 3245  
directly or indirectly holds an ownership or leasehold interest 3246  
in a casino facility. "Casino operator" does not include an 3247  
agency of the state, any political subdivision of the state, any 3248  
person, trust, corporation, partnership, limited partnership, 3249  
association, limited liability company, or other business 3250  
enterprise that may have an interest in a casino facility, but 3251  
who is legally or contractually restricted from conducting 3252  
casino gaming. 3253

(H) "Central system" means a computer system that provides 3254  
the following functions related to casino gaming equipment used 3255  
in connection with casino gaming authorized under this chapter: 3256  
security, auditing, data and information retrieval, and other 3257  
purposes deemed necessary and authorized by the commission. 3258

(I) "Cheat" means to alter the result of a casino game, 3259  
the element of chance, the operation of a machine used in a 3260  
casino game, or the method of selection of criteria that 3261  
determines (a) the result of the casino game, (b) the amount or 3262  
frequency of payment in a casino game, (c) the value of a 3263  
wagering instrument, or (d) the value of a wagering credit. 3264  
"Cheat" does not include an individual who, without the 3265  
assistance of another individual or without the use of a 3266  
physical aid or device of any kind, uses the individual's own 3267

ability to keep track of the value of cards played and uses 3268  
predictions formed as a result of the tracking information in 3269  
the individual's playing and betting strategy. 3270

(J) "Commission" means the Ohio casino control commission. 3271

(K) "Gaming agent" means a peace officer employed by the 3272  
commission that is vested with duties to enforce this chapter 3273  
and conduct other investigations into the conduct of the casino 3274  
gaming and the maintenance of the equipment that the commission 3275  
considers necessary and proper and is in compliance with section 3276  
109.77 of the Revised Code. 3277

(L) "Gaming-related vendor" means any individual, 3278  
partnership, corporation, association, trust, or any other group 3279  
of individuals, however organized, who supplies gaming-related 3280  
equipment, goods, or services to a casino operator or management 3281  
company, that are directly related to or affect casino gaming 3282  
authorized under this chapter, including, but not limited to, 3283  
the manufacture, sale, distribution, or repair of slot machines 3284  
and table game equipment. 3285

(M) "Holding company" means any corporation, firm, 3286  
partnership, limited partnership, limited liability company, 3287  
trust, or other form of business organization not a natural 3288  
person which directly or indirectly does any of the following: 3289

(1) Has the power or right to control a casino operator, 3290  
management company, or gaming-related vendor license applicant 3291  
or licensee; 3292

(2) Holds an ownership interest of five per cent or more, 3293  
as determined by the commission, in a casino operator, 3294  
management company, or gaming-related vendor license applicant 3295  
or licensee; 3296

(3) Holds voting rights with the power to vote five per 3297  
cent or more of the outstanding voting rights of a casino 3298  
operator, management company, or gaming-related vendor applicant 3299  
or licensee. 3300

(N) "Initial investment" includes costs related to 3301  
demolition, engineering, architecture, design, site preparation, 3302  
construction, infrastructure improvements, land acquisition, 3303  
fixtures and equipment, insurance related to construction, and 3304  
leasehold improvements. 3305

(O) "Institutional investor" means any of the following 3306  
entities owning five per cent or more, but less than twenty-five 3307  
per cent, of an ownership interest in a casino facility, casino 3308  
operator, management company, or holding company: a corporation, 3309  
bank, insurance company, pension fund or pension fund trust, 3310  
retirement fund, including funds administered by a public 3311  
agency, employees' profit-sharing fund or employees' profit- 3312  
sharing trust, any association engaged, as a substantial part of 3313  
its business or operations, in purchasing or holding securities, 3314  
including a hedge fund, mutual fund, or private equity fund, or 3315  
any trust in respect of which a bank is trustee or cotrustee, 3316  
investment company registered under the "Investment Company Act 3317  
of 1940," 15 U.S.C. 80a-1 et seq., collective investment trust 3318  
organized by banks under Part Nine of the Rules of the 3319  
Comptroller of the Currency, closed-end investment trust, 3320  
chartered or licensed life insurance company or property and 3321  
casualty insurance company, investment advisor registered under 3322  
the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., 3323  
and such other persons as the commission may reasonably 3324  
determine to qualify as an institutional investor for reasons 3325  
consistent with this chapter, and that does not exercise control 3326  
over the affairs of a licensee and its ownership interest in a 3327

licensee is for investment purposes only, as set forth in 3328  
division (F) of section 3772.10 of the Revised Code. 3329

(P) "Key employee" means any executive, employee, agent, 3330  
or other individual who has the power to exercise significant 3331  
influence over decisions concerning any part of the operation of 3332  
a person that has applied for or holds a casino operator, 3333  
management company, or gaming-related vendor license or the 3334  
operation of a holding company of a person that has applied for 3335  
or holds a casino operator, management company, or gaming- 3336  
related vendor license, including: 3337

(1) An officer, director, trustee, partner, or an 3338  
equivalent fiduciary; 3339

(2) An individual who holds a direct or indirect ownership 3340  
interest of five per cent or more; 3341

(3) An individual who performs the function of a principal 3342  
executive officer, principal operating officer, principal 3343  
accounting officer, or an equivalent officer; 3344

(4) Any other individual the commission determines to have 3345  
the power to exercise significant influence over decisions 3346  
concerning any part of the operation. 3347

(Q) "Licensed casino operator" means a casino operator 3348  
that has been issued a license by the commission and that has 3349  
been certified annually by the commission to have paid all 3350  
applicable fees, taxes, and debts to the state. 3351

(R) "Majority ownership interest" in a license or in a 3352  
casino facility, as the case may be, means ownership of more 3353  
than fifty per cent of such license or casino facility, as the 3354  
case may be. For purposes of the foregoing, whether a majority 3355  
ownership interest is held in a license or in a casino facility, 3356

as the case may be, shall be determined under the rules for 3357  
constructive ownership of stock provided in Treas. Reg. 3358  
1.409A-3(i)(5)(iii) as in effect on January 1, 2009. 3359

(S) "Management company" means an organization retained by 3360  
a casino operator to manage a casino facility and provide 3361  
services such as accounting, general administration, 3362  
maintenance, recruitment, and other operational services. 3363

(T) "Ohio law enforcement training fund" means the state 3364  
law enforcement training fund described in Section 6(C)(3)(f) of 3365  
Article XV, Ohio Constitution, the money in which shall be used 3366  
to enhance public safety by providing training opportunities to 3367  
the law enforcement community. 3368

(U) "Person" includes, but is not limited to, an 3369  
individual or a combination of individuals; a sole 3370  
proprietorship, a firm, a company, a joint venture, a 3371  
partnership of any type, a joint-stock company, a corporation of 3372  
any type, a corporate subsidiary of any type, a limited 3373  
liability company, a business trust, or any other business 3374  
entity or organization; an assignee; a receiver; a trustee in 3375  
bankruptcy; an unincorporated association, club, society, or 3376  
other unincorporated entity or organization; entities that are 3377  
disregarded for federal income tax purposes; and any other 3378  
nongovernmental, artificial, legal entity that is capable of 3379  
engaging in business. 3380

(V) "Problem casino gambling and addictions fund" means 3381  
the state problem gambling and addictions fund described in 3382  
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 3383  
in which shall be used for treatment of problem gambling and 3384  
substance abuse, and for related research. 3385

(W) "Promotional gaming credit" means a slot machine or 3386  
table game credit, discount, or other similar item issued to a 3387  
patron to enable the placement of, or increase in, a wager at a 3388  
slot machine or table game. 3389

(X) "Slot machine" means any mechanical, electrical, or 3390  
other device or machine which, upon insertion of a coin, token, 3391  
ticket, or similar object, or upon payment of any consideration, 3392  
is available to play or operate, the play or operation of which, 3393  
whether by reason of the skill of the operator or application of 3394  
the element of chance, or both, makes individual prize 3395  
determinations for individual participants in cash, premiums, 3396  
merchandise, tokens, or any thing of value, whether the payoff 3397  
is made automatically from the machine or in any other manner, 3398  
but does not include any device that is a skill-based amusement 3399  
machine, or an electronic instant bingo system, as defined in 3400  
section 2915.01 of the Revised Code. 3401

(Y) "Table game" means any game played with cards, dice, 3402  
or any mechanical, electromechanical, or electronic device or 3403  
machine for money, casino credit, or any representative of 3404  
value. "Table game" does not include slot machines. 3405

(Z) "Upfront license" means the first plenary license 3406  
issued to a casino operator. 3407

(AA) "Voluntary exclusion program" means a program 3408  
provided by the commission that allows persons to voluntarily 3409  
exclude themselves from the gaming areas of facilities under the 3410  
jurisdiction of the commission by placing their name on a 3411  
voluntary exclusion list and following the procedures set forth 3412  
by the commission. 3413

(BB) "Sports gaming," "sports gaming proprietor," "sports 3414

gaming facility," "sporting event," "mobile management services  
provider," and "management services provider" have the same  
meanings as in section 3775.01 of the Revised Code. A person is  
considered to be involved in a sporting event if division (F) (3)  
of section 3775.13 of the Revised Code applies to the person  
with respect to that sporting event.

(CC) "Internet gambling," "internet gambling operator,"  
and "internet gambling management company" have the same  
meanings as in section 3771.01 of the Revised Code.

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

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

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

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

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

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

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

(6) At least one commission member shall be a resident of

a county where one of the casino facilities is located. 3443

(7) Not more than four commission members shall be of the 3444  
same political party. 3445

(8) No commission member shall have any affiliation with 3446  
an Ohio casino operator or facility, with an internet gambling 3447  
operator or internet gambling management company, or with a 3448  
sports gaming proprietor, mobile management services provider, 3449  
or management services provider licensed under Chapter 3775. of 3450  
the Revised Code. 3451

(C) Commission members shall serve four-year terms, except 3452  
that when the governor makes initial appointments to the 3453  
commission under this chapter, the governor shall appoint three 3454  
members to serve four-year terms with not more than two such 3455  
members from the same political party, two members to serve 3456  
three-year terms with such members not being from the same 3457  
political party, and two members to serve two-year terms with 3458  
such members not being from the same political party. 3459

(D) Each commission member shall hold office from the date 3460  
of appointment until the end of the term for which the member 3461  
was appointed. Any member appointed to fill a vacancy occurring 3462  
before the expiration of the term for which the member's 3463  
predecessor was appointed shall hold office for the remainder of 3464  
the unexpired term. Any member shall continue in office after 3465  
the expiration date of the member's term until the member's 3466  
successor takes office, or until a period of sixty days has 3467  
elapsed, whichever occurs first. A vacancy in the commission 3468  
membership shall be filled in the same manner as the original 3469  
appointment. 3470

(E) The governor shall select one member to serve as 3471

chairperson and the commission members shall select one member 3472  
from a different party than the chairperson to serve as vice- 3473  
chairperson. The governor may remove and replace the chairperson 3474  
at any time. No such member shall serve as chairperson for more 3475  
than six successive years. The vice-chairperson shall assume the 3476  
duties of the chairperson in the absence of the chairperson. The 3477  
chairperson and vice-chairperson shall perform but shall not be 3478  
limited to additional duties as are prescribed by commission 3479  
rule. 3480

(F) A commission member is not required to devote the 3481  
member's full time to membership on the commission. Beginning on 3482  
September 29, 2015, each member of the commission shall receive 3483  
compensation of fifty thousand dollars per year. Beginning July 3484  
1, 2016, each member of the commission shall receive 3485  
compensation of forty thousand dollars per year. Beginning July 3486  
1, 2017, each member of the commission shall receive 3487  
compensation of thirty thousand dollars per year. Each member 3488  
shall receive the member's actual and necessary expenses 3489  
incurred in the discharge of the member's official duties. 3490

(G) The governor shall not appoint an individual to the 3491  
commission, and an individual shall not serve on the commission, 3492  
if the individual is ineligible to be appointed or retained 3493  
under section 3772.07 of the Revised Code. A member who comes 3494  
under indictment or bill of information of an offense that, if 3495  
the member were convicted of the offense, would make the member 3496  
ineligible to be appointed or retained under that section shall 3497  
resign from the commission immediately upon indictment. 3498

(H) At least five commission members shall be present for 3499  
the commission to meet. The concurrence of four members is 3500  
necessary for the commission to take any action. All members 3501

shall vote on the adoption of rules, and the approval of, and 3502  
the suspension or revocation of, the licenses of casino 3503  
operators or management companies, unless a member has a written 3504  
leave of absence filed with and approved by the chairperson. 3505

(I) A commission member may be removed or suspended from 3506  
office in accordance with section 3.04 of the Revised Code. 3507

(J) Each commission member, before entering upon the 3508  
discharge of the member's official duties, shall make an oath to 3509  
uphold the Ohio Constitution and laws of the state of Ohio and 3510  
shall give a bond, payable by the commission, to the treasurer 3511  
of state, in the sum of ten thousand dollars with sufficient 3512  
sureties to be approved by the treasurer of state, which bond 3513  
shall be filed with the secretary of state. 3514

(K) The commission shall hold one regular meeting each 3515  
month and shall convene other meetings at the request of the 3516  
chairperson or a majority of the members. A member who fails to 3517  
attend at least three-fifths of the regular and special meetings 3518  
of the commission during any two-year period forfeits membership 3519  
on the commission. All meetings of the commission shall be open 3520  
meetings under section 121.22 of the Revised Code except as 3521  
otherwise allowed by law. 3522

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 3523  
of the Revised Code, the commission is exempt from the 3524  
requirements of sections 101.82 to 101.87 of the Revised Code. 3525

**Sec. 3772.03.** (A) To ensure the integrity of casino 3526  
gaming, the commission shall have authority to complete the 3527  
functions of licensing, regulating, investigating, and 3528  
penalizing casino operators, management companies, holding 3529  
companies, key employees, casino gaming employees, and gaming- 3530

related vendors. The commission also shall have jurisdiction 3531  
over all persons participating in casino gaming authorized by 3532  
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 3533

(B) All rules adopted by the commission under this chapter 3534  
shall be adopted under procedures established in Chapter 119. of 3535  
the Revised Code. The commission may contract for the services 3536  
of experts and consultants to assist the commission in carrying 3537  
out its duties under this section. 3538

(C) The commission shall adopt rules as are necessary for 3539  
completing the functions stated in division (A) of this section 3540  
and for addressing the subjects enumerated in division (D) of 3541  
this section. 3542

(D) The commission shall adopt, and as advisable and 3543  
necessary shall amend or repeal, rules that include all of the 3544  
following: 3545

(1) The prevention of practices detrimental to the public 3546  
interest; 3547

(2) Prescribing the method of applying, and the form of 3548  
application, that an applicant for a license under this chapter 3549  
must follow as otherwise described in this chapter; 3550

(3) Prescribing the information to be furnished by an 3551  
applicant or licensee as described in section 3772.11 of the 3552  
Revised Code; 3553

(4) Describing the certification standards and duties of 3554  
an independent testing laboratory certified under section 3555  
3772.31 of the Revised Code and the relationship between the 3556  
commission, the laboratory, the gaming-related vendor, and the 3557  
casino operator; 3558

- (5) The minimum amount of insurance that must be maintained by a casino operator, management company, holding company, or gaming-related vendor;
- (6) The approval process for a significant change in ownership or transfer of control of a licensee as provided in section 3772.091 of the Revised Code;
- (7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors;
- (8) Identifying the casino gaming that is permitted, identifying the gaming supplies, devices, and equipment, that are permitted, defining the area 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;
- (9) Tournament play in any casino facility;
- (10) Establishing and implementing a voluntary exclusion program that provides all of the following:
- (a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering a casino facility.
- (b) The name of a person participating in the program shall be included on a list of persons excluded from all casino facilities.
- (c) Except as provided by commission rule, no person who participates in the program shall petition the commission for admittance into a casino facility.

(d) The list of persons participating in the program and 3587  
the personal information of those persons shall be confidential 3588  
and shall only be disseminated by the commission to the state 3589  
lottery commission, casino operators, internet gambling 3590  
operators, sports gaming proprietors, and their agents and 3591  
employees for purposes of enforcement and to other entities, 3592  
upon request of the participant and agreement by the commission. 3593

(e) A casino operator shall make all reasonable attempts 3594  
as determined by the commission to cease all direct marketing 3595  
efforts to a person participating in the program. 3596

(f) A casino operator shall not cash the check of a person 3597  
participating in the program or extend credit to the person in 3598  
any manner. However, the program shall not exclude a casino 3599  
operator from seeking the payment of a debt accrued by a person 3600  
before participating in the program. 3601

(g) Any and all locations at which a person may register 3602  
as a participant in the program shall be published. 3603

(11) Requiring the commission to adopt standards regarding 3604  
the marketing materials of a licensed casino operator, including 3605  
allowing the commission to prohibit marketing materials that are 3606  
contrary to the adopted standards; 3607

(12) Requiring that the records, including financial 3608  
statements, of any casino operator, management company, holding 3609  
company, and gaming-related vendor be maintained in the manner 3610  
prescribed by the commission and made available for inspection 3611  
upon demand by the commission, but shall be subject to section 3612  
3772.16 of the Revised Code; 3613

(13) Permitting a licensed casino operator, management 3614  
company, key employee, or casino gaming employee to question a 3615

person suspected of violating this chapter; 3616

(14) The chips, tokens, tickets, electronic cards, or 3617  
similar objects that may be purchased by means of an agreement 3618  
under which credit is extended to a wagerer by a casino 3619  
operator; 3620

(15) Establishing standards for provisional key employee 3621  
licenses for a person who is required to be licensed as a key 3622  
employee and is in exigent circumstances and standards for 3623  
provisional licenses for casino gaming employees who submit 3624  
complete applications and are compliant under an instant 3625  
background check. A provisional license shall be valid not 3626  
longer than three months. A provisional license may be renewed 3627  
one time, at the commission's discretion, for an additional 3628  
three months. In establishing standards with regard to instant 3629  
background checks the commission shall take notice of criminal 3630  
records checks as they are conducted under section 311.41 of the 3631  
Revised Code using electronic fingerprint reading devices. 3632

(16) Establishing approval procedures for third-party 3633  
engineering or accounting firms, as described in section 3772.09 3634  
of the Revised Code; 3635

(17) Prescribing the manner in which winnings, 3636  
compensation from casino gaming, and gross revenue must be 3637  
computed and reported by a licensee as described in Chapter 3638  
5753. of the Revised Code; 3639

(18) Prescribing conditions under which a licensee's 3640  
license may be suspended or revoked as described in section 3641  
3772.04 of the Revised Code; 3642

(19) Prescribing the manner and procedure of all hearings 3643  
to be conducted by the commission or by any hearing examiner; 3644

(20) Prescribing technical standards and requirements that 3645  
are to be met by security and surveillance equipment that is 3646  
used at and standards and requirements to be met by personnel 3647  
who are employed at casino facilities, and standards and 3648  
requirements for the provision of security at and surveillance 3649  
of casino facilities; 3650

(21) Prescribing requirements for a casino operator to 3651  
provide unarmed security services at a casino facility by 3652  
licensed casino employees, and the training that shall be 3653  
completed by these employees; 3654

(22) Prescribing standards according to which casino 3655  
operators shall keep accounts and standards according to which 3656  
casino accounts shall be audited, and establish means of 3657  
assisting the tax commissioner in levying and collecting the 3658  
gross casino revenue tax levied under section 5753.02 of the 3659  
Revised Code; 3660

(23) Defining penalties for violation of commission rules 3661  
and a process for imposing such penalties; 3662

(24) Establishing standards for decertifying contractors 3663  
that violate statutes or rules of this state or the federal 3664  
government; 3665

(25) Establishing standards for the repair of casino 3666  
gaming equipment; 3667

(26) Establishing procedures to ensure that casino 3668  
operators, management companies, and holding companies are 3669  
compliant with the compulsive and problem gambling plan 3670  
submitted under section 3772.18 of the Revised Code; 3671

(27) Prescribing, for institutional investors in or 3672  
holding companies of a casino operator, management company, 3673

holding company, or gaming-related vendor that fall below the 3674  
threshold needed to be considered an institutional investor or a 3675  
holding company, standards regarding what any employees, 3676  
members, or owners of those investors or holding companies may 3677  
do and shall not do in relation to casino facilities and casino 3678  
gaming in this state, which standards shall rationally relate to 3679  
the need to proscribe conduct that is inconsistent with passive 3680  
institutional investment status; 3681

(28) Providing for any other thing necessary and proper 3682  
for successful and efficient regulation of casino gaming under 3683  
this chapter. 3684

(E) The commission shall employ and assign gaming agents 3685  
as necessary to assist the commission in carrying out the duties 3686  
of this chapter and Chapters 2915. and 3775. of the Revised 3687  
Code. In order to maintain employment as a gaming agent, the 3688  
gaming agent shall successfully complete all continuing training 3689  
programs required by the commission and shall not have been 3690  
convicted of or pleaded guilty or no contest to an offense that 3691  
makes the gaming agent ineligible for appointment or retention 3692  
under section 3772.07 of the Revised Code. 3693

(F) The commission, as a law enforcement agency, and its 3694  
gaming agents, as law enforcement officers as defined in section 3695  
2901.01 of the Revised Code, shall have authority with regard to 3696  
the detection and investigation of, the seizure of evidence 3697  
allegedly relating to, and the apprehension and arrest of 3698  
persons allegedly committing violations of this chapter or 3699  
gambling offenses as defined in section 2915.01 of the Revised 3700  
Code or violations of any other law of this state that may 3701  
affect the integrity of casino gaming, the operation of skill- 3702  
based amusement machines, or the operation of internet gambling 3703

or sports gaming, and shall have access to casino facilities, 3704  
skill-based amusement machine facilities, and sports gaming 3705  
facilities to carry out the requirements of this chapter and 3706  
~~Chapter~~ Chapters 3771. and 3775. of the Revised Code. 3707

(G) The commission may eject or exclude or authorize the 3708  
ejection or exclusion of and a gaming agent may eject a person 3709  
from a casino facility for any of the following reasons: 3710

(1) The person's name is on the list of persons 3711  
voluntarily excluding themselves from all casinos in a program 3712  
established according to rules adopted by the commission; 3713

(2) The person violates or conspires to violate this 3714  
chapter or a rule adopted thereunder; or 3715

(3) The commission determines that the person's conduct or 3716  
reputation is such that the person's presence within a casino 3717  
facility may call into question the honesty and integrity of the 3718  
casino gaming operations or interfere with the orderly conduct 3719  
of the casino gaming operations. 3720

(H) A person, other than a person participating in a 3721  
voluntary exclusion program, may petition the commission for a 3722  
public hearing on the person's ejection or exclusion under this 3723  
chapter. 3724

(I) A casino operator or management company shall have the 3725  
same authority to eject or exclude a person from the management 3726  
company's casino facilities as authorized in division (G) of 3727  
this section. The licensee shall immediately notify the 3728  
commission of an ejection or exclusion. 3729

(J) The commission shall submit a written annual report 3730  
with the governor, president and minority leader of the senate, 3731  
and the speaker and minority leader of the house of 3732

representatives before the first day of September each year. The 3733  
annual report shall cover the previous fiscal year and shall 3734  
include all of the following: 3735

(1) A statement describing the receipts and disbursements 3736  
of the commission; 3737

(2) Relevant financial data regarding casino gaming, 3738  
including gross revenues and disbursements made under this 3739  
chapter; 3740

(3) Actions taken by the commission; 3741

(4) An update on casino operators', management companies', 3742  
and holding companies' compulsive and problem gambling plans and 3743  
the voluntary exclusion program and list; 3744

(5) Information regarding prosecutions for conduct 3745  
described in division (H) of section 3772.99 of the Revised 3746  
Code, including, but not limited to, the total number of 3747  
prosecutions commenced and the name of each person prosecuted; 3748

(6) Any additional information that the commission 3749  
considers useful or that the governor, president or minority 3750  
leader of the senate, or speaker or minority leader of the house 3751  
of representatives requests. 3752

(K) To ensure the integrity of skill-based amusement 3753  
machine operations, the commission shall have jurisdiction over 3754  
all persons conducting or participating in the conduct of skill- 3755  
based amusement machine operations authorized by this chapter 3756  
and Chapter 2915. of the Revised Code, including the authority 3757  
to complete the functions of licensing, regulating, 3758  
investigating, and penalizing those persons in a manner that is 3759  
consistent with the commission's authority to do the same with 3760  
respect to casino gaming. To carry out this division, the 3761

commission may adopt rules under Chapter 119. of the Revised 3762  
Code, including rules establishing fees and penalties related to 3763  
the operation of skill-based amusement machines. 3764

(L) To ensure the integrity of fantasy contests, the 3765  
commission shall have jurisdiction over all persons conducting 3766  
or participating in the conduct of a fantasy contest authorized 3767  
by Chapter 3774. of the Revised Code, including the authority to 3768  
license, regulate, investigate, and penalize those persons in a 3769  
manner that is consistent with the commission's authority to do 3770  
the same with respect to skill-based amusement machines. To 3771  
carry out this division, the commission may adopt rules under 3772  
Chapter 119. of the Revised Code, including rules establishing 3773  
fees and penalties related to the operation of fantasy contests. 3774

(M) All fees imposed pursuant to the rules adopted under 3775  
divisions (K) and (L) of this section shall be deposited into 3776  
the casino control commission fund. 3777

**Sec. 3772.031.** (A) (1) The general assembly finds that the 3778  
exclusion or ejection of certain persons from casino facilities, 3779  
from internet gambling, and from sports gaming is necessary to 3780  
effectuate the intents and purposes of this chapter and ~~Chapter~~ 3781  
Chapters 3771. and 3775. of the Revised Code and to maintain 3782  
strict and effective regulation of casino gaming, internet 3783  
gambling, and sports gaming. The general assembly specifically 3784  
finds that the exclusion from sports gaming of persons who 3785  
threaten violence or harm against persons who are involved in 3786  
sporting events, where the threat is related to sports gaming, 3787  
is necessary to effectuate the intent of Chapter 3775. of the 3788  
Revised Code and to protect the interests of this state. 3789

(2) The commission, by rule, shall provide for a list of 3790  
persons who are to be excluded or ejected from a casino 3791

facility, a list of persons who are to be excluded from 3792  
participating in the play or operation of internet gambling, and 3793  
a list of persons who are to be excluded or ejected from a 3794  
sports gaming facility and from participating in the play or 3795  
operation of sports gaming in this state. Persons included on an 3796  
exclusion list shall be identified by name and physical 3797  
description. The commission shall publish the exclusion lists on 3798  
its web site, and shall transmit a copy of the exclusion lists 3799  
periodically to casino operators, internet gambling operators, 3800  
and sports gaming proprietors, as applicable, as they are 3801  
initially issued and thereafter as they are revised from time to 3802  
time. 3803

(3) A casino operator shall take steps necessary to ensure 3804  
that all its key employees and casino gaming employees are aware 3805  
of and understand the casino exclusion list and its function, 3806  
and that all its key employees and casino gaming employees are 3807  
kept aware of the content of the casino exclusion list as it is 3808  
issued and thereafter revised from time to time. 3809

(4) An internet gambling operator shall take steps 3810  
necessary to ensure that its appropriate agents and employees 3811  
are aware of and understand the internet gambling exclusion list 3812  
and its function, and that all its appropriate agents and 3813  
employees are kept aware of the content of the internet gambling 3814  
exclusion list as it is issued and thereafter revised from time 3815  
to time. 3816

(5) A sports gaming proprietor shall take steps necessary 3817  
to ensure that its appropriate agents and employees are aware of 3818  
and understand the sports gaming exclusion list and its 3819  
function, and that all its appropriate agents and employees are 3820  
kept aware of the content of the sports gaming exclusion list as 3821

it is issued and thereafter revised from time to time. 3822

~~(B)~~ (B) (1) (a) The casino exclusion list may include any 3823  
person whose presence in a casino facility is determined by the 3824  
commission to pose a threat to the interests of the state, to 3825  
achieving the intents and purposes of this chapter, or to the 3826  
strict and effective regulation of casino gaming. ~~The~~ 3827

(b) The internet gambling exclusion list may include any 3828  
person whose participation in the play or operation of internet 3829  
gambling in this state is determined by the commission to pose a 3830  
threat to the interests of the state, to achieving the intents 3831  
and purposes of Chapter 3771. of the Revised Code, or to the 3832  
strict and effective regulation of internet gambling. 3833

(c) The sports gaming exclusion list may include any 3834  
person who, before, during, or after a sporting event, threatens 3835  
violence or harm against any person who is involved in the 3836  
sporting event, where the threat is related to sports gaming, or 3837  
whose presence in a sports gaming facility or whose 3838  
participation in the play or operation of sports gaming in this 3839  
state is determined by the commission to pose a threat to the 3840  
interests of the state, to achieving the intents and purposes of 3841  
Chapter 3775. of the Revised Code, or to the strict and 3842  
effective regulation of sports gaming. ~~In~~ 3843

(2) In determining whether to include a person on an 3844  
exclusion list, the commission may consider: 3845

~~(1)~~ (a) Any prior conviction of a crime that is a felony 3846  
under the laws of this state, another state, or the United 3847  
States, a crime involving moral turpitude, or a violation of the 3848  
gaming laws of this state, another state, or the United States; 3849  
and 3850

~~(2)~~-(b) A violation, or a conspiracy to violate, any 3851  
provision of this chapter or Chapter 3771. or 3775. of the 3852  
Revised Code, as applicable, that consists of: 3853

~~(a)~~-(i) A failure to disclose an interest in a gaming 3854  
facility, an internet gambling-related person or entity, or a 3855  
sports gaming-related person or entity for which the person must 3856  
obtain a license; 3857

~~(b)~~-(ii) Purposeful evasion of taxes or fees; 3858

~~(e)~~-(iii) A notorious or unsavory reputation that would 3859  
adversely affect public confidence and trust that casino gaming, 3860  
internet gambling, or sports gaming is free from criminal or 3861  
corruptive elements; or 3862

~~(d)~~-(iv) A violation of an order of the commission or of 3863  
any other governmental agency that warrants exclusion or 3864  
ejection of the person from a casino facility, from a sports 3865  
gaming facility, or from participating in the play or operation 3866  
of internet gambling or sports gaming in this state. 3867

~~(3)~~-(c) If the person has pending charges or indictments 3868  
for a gaming or gambling crime or a crime related to the 3869  
integrity of gaming operations in any state; 3870

~~(4)~~-(d) If the person's conduct or reputation is such that 3871  
the person's presence within a casino facility, in the internet 3872  
gambling industry, or in the sports gaming industry in this 3873  
state may call into question the honesty and integrity of the 3874  
casino gaming, internet gambling, or sports gaming operations or 3875  
interfere with the orderly conduct of the casino gaming, 3876  
internet gambling, or sports gaming operations; 3877

~~(5)~~-(e) If the person is a career or professional offender 3878  
whose presence in a casino facility, in the internet gambling 3879

industry, or in the sports gaming industry in this state would 3880  
be adverse to the interest of licensed gaming in this state; 3881

~~(6)~~ (f) If the person has a known relationship or 3882  
connection with a career or professional offender whose presence 3883  
in a casino facility, in the internet gambling industry, or in 3884  
the sports gaming industry in this state would be adverse to the 3885  
interest of licensed gaming in this state; 3886

~~(7)~~ (g) If the commission has suspended the person's 3887  
gaming privileges; 3888

~~(8)~~ (h) If the commission has revoked the person's 3889  
licenses related to this chapter or Chapter 3771. or 3775. of 3890  
the Revised Code; 3891

~~(9)~~ (i) If the commission determines that the person poses 3892  
a threat to the safety of patrons or employees of a casino 3893  
facility or a sports gaming facility; 3894

~~(10)~~ (j) If the person has threatened violence or harm 3895  
against a person who is involved in the sporting event, where 3896  
the threat was related to sports gaming with respect to that 3897  
sporting event; 3898

~~(11)~~ (k) If the person has a history of conduct involving 3899  
the disruption of gaming operations within a casino facility, in 3900  
the internet gambling industry, or in the sports gaming industry 3901  
in this state. 3902

Race, color, creed, national origin or ancestry, or sex 3903  
are not grounds for placing a person on an exclusion list. 3904

(C) The commission shall notify a person of the 3905  
commission's intent to include such person on one or ~~both~~ more 3906  
exclusion lists. The notice shall be provided by personal 3907

service, by certified mail to the person's last known address, 3908  
by commercial carrier utilizing a method of delivery that 3909  
provides confirmation of delivery, or, if service cannot be 3910  
accomplished by personal service, certified mail, or commercial 3911  
carrier, by publication daily for two weeks in a newspaper of 3912  
general circulation within the county in which the person 3913  
resides and, if the commission intends to exclude the person 3914  
from casino gaming or sports gaming, in a newspaper of general 3915  
circulation within each county in which a casino facility or 3916  
sports gaming facility, as applicable, is located. 3917

(D) (1) Except as otherwise provided in this section, a 3918  
person who receives notice of intent to include the person on an 3919  
exclusion list is entitled, upon the person's request, to an 3920  
adjudication hearing under Chapter 119. of the Revised Code, in 3921  
which the person may demonstrate why the person should not be 3922  
included on the exclusion list or lists. The person shall 3923  
request such an adjudication hearing not later than thirty days 3924  
after the person receives the notice by personal service, 3925  
certified mail, or commercial carrier, or not later than thirty 3926  
days after the last newspaper publication of the notice. 3927

(2) If the person does not request a hearing in accordance 3928  
with division (D) (1) of this section, the commission may, but is 3929  
not required to, conduct an adjudication hearing under Chapter 3930  
119. of the Revised Code. The commission may reopen an 3931  
adjudication under this section at any time. 3932

(3) If the adjudication hearing, order, or any appeal 3933  
thereof under Chapter 119. of the Revised Code results in an 3934  
order that the person should not be included on the exclusion 3935  
list or lists, the commission shall publish a revised exclusion 3936  
list that does not include the person. The commission also shall 3937

notify casino operators, internet gambling operators, or sports 3938  
gaming proprietors, as applicable, that the person has been 3939  
removed from the exclusion list or lists. A casino operator 3940  
shall take all steps necessary to ensure its key employees and 3941  
casino gaming employees are made aware that the person has been 3942  
removed from the casino exclusion list. An internet gambling 3943  
operator shall take all steps necessary to ensure its 3944  
appropriate agents and employees are made aware that the person 3945  
has been removed from the internet gambling exclusion list. A 3946  
sports gaming proprietor shall take all steps necessary to 3947  
ensure its appropriate agents and employees are made aware that 3948  
the person has been removed from the sports gaming exclusion 3949  
list. 3950

(E) This section does not apply to any voluntary exclusion 3951  
list created as part of a voluntary exclusion program under this 3952  
chapter or Chapter 3771. or 3775. of the Revised Code. 3953

**Sec. 3772.04.** (A) (1) If the commission concludes that an 3954  
applicant, licensee, or other person subject to the commission's 3955  
jurisdiction under this chapter should be fined or penalized, or 3956  
that a license required by this chapter or Chapter 3771. or 3957  
3775. of the Revised Code should be limited, conditioned, 3958  
restricted, suspended, revoked, denied, or not renewed, the 3959  
commission may, and if so requested by the licensee, applicant, 3960  
or other person, shall, conduct a hearing in an adjudication 3961  
under Chapter 119. of the Revised Code. After notice and 3962  
opportunity for a hearing, the commission may fine or penalize 3963  
the applicant, licensee, or other person or limit, condition, 3964  
restrict, suspend, revoke, deny, or not renew a license under 3965  
rules adopted by the commission. The commission may reopen an 3966  
adjudication under this section at any time. 3967

(2) The commission shall appoint a hearing examiner to 3968  
conduct the hearing in the adjudication. A party to the 3969  
adjudication may file written objections to the hearing 3970  
examiner's report and recommendations not later than the 3971  
thirtieth day after they are served upon the party or the 3972  
party's attorney or other representative of record. The 3973  
commission shall not take up the hearing examiner's report and 3974  
recommendations earlier than the thirtieth day after the hearing 3975  
examiner's report and recommendations were submitted to the 3976  
commission. 3977

(3) If the commission finds that a person fails or has 3978  
failed to meet any requirement under this chapter or Chapter 3979  
3771. or 3775. of the Revised Code or a rule adopted thereunder, 3980  
or violates or has violated this chapter or Chapter 3771. or 3981  
3775. of the Revised Code or a rule adopted thereunder, the 3982  
commission may issue an order: 3983

(a) Limiting, conditioning, restricting, suspending, 3984  
revoking, denying, or not renewing, a license issued under this 3985  
chapter or Chapter 3771. or 3775. of the Revised Code; 3986

(b) Requiring a casino facility to exclude a licensee from 3987  
the casino facility or requiring a casino facility not to pay to 3988  
the licensee any remuneration for services or any share of 3989  
profits, income, or accruals on the licensee's investment in the 3990  
casino facility; or 3991

(c) Fining a licensee or other person according to the 3992  
penalties adopted by the commission. 3993

(4) An order may be judicially reviewed under section 3994  
119.12 of the Revised Code. 3995

(B) Without in any manner limiting the authority of the 3996

commission to impose the level and type of discipline the 3997  
commission considers appropriate, the commission may take into 3998  
consideration the following: 3999

(1) If the licensee knew or reasonably should have known 4000  
that the action complained of was a violation of any law, rule, 4001  
or condition on the licensee's license; 4002

(2) If the licensee has previously been disciplined by the 4003  
commission; 4004

(3) If the licensee has previously been subject to 4005  
discipline by the commission concerning the violation of any 4006  
law, rule, or condition of the licensee's license; 4007

(4) If the licensee reasonably relied upon professional 4008  
advice from a lawyer, doctor, accountant, or other recognized 4009  
professional that was relevant to the action resulting in the 4010  
violation; 4011

(5) If the licensee or the licensee's employer had a 4012  
reasonably constituted and functioning compliance program; 4013

(6) If the imposition of a condition requiring the 4014  
licensee to establish and implement a written self-enforcement 4015  
and compliance program would assist in ensuring the licensee's 4016  
future compliance with all statutes, rules, and conditions of 4017  
the license; 4018

(7) If the licensee realized a pecuniary gain from the 4019  
violation; 4020

(8) If the amount of any fine or other penalty imposed 4021  
would result in disgorgement of any gains unlawfully realized by 4022  
the licensee; 4023

(9) If the violation was caused by an officer or employee 4024

of the licensee, the level of authority of the individual who 4025  
caused the violation; 4026

(10) If the individual who caused the violation acted 4027  
within the scope of the individual's authority as granted by the 4028  
licensee; 4029

(11) The adequacy of any training programs offered by the 4030  
licensee or the licensee's employer that were relevant to the 4031  
activity that resulted in the violation; 4032

(12) If the licensee's action substantially deviated from 4033  
industry standards and customs; 4034

(13) The extent to which the licensee cooperated with the 4035  
commission during the investigation of the violation; 4036

(14) If the licensee has initiated remedial measures to 4037  
prevent similar violations; 4038

(15) The magnitude of penalties imposed on other licensees 4039  
for similar violations; 4040

(16) The proportionality of the penalty in relation to the 4041  
misconduct; 4042

(17) The extent to which the amount of any fine imposed 4043  
would punish the licensee for the conduct and deter future 4044  
violations; 4045

(18) Any mitigating factors offered by the licensee; and 4046

(19) Any other factors the commission considers relevant. 4047

(C) For the purpose of conducting any study or 4048  
investigation, the commission may direct that public hearings be 4049  
held at a time and place, prescribed by the commission, in 4050  
accordance with section 121.22 of the Revised Code. The 4051

commission shall give notice of all public hearings in such 4052  
manner as will give actual notice to all interested parties. 4053

(D) (1) For the purpose of conducting the hearing in an 4054  
adjudication under division (A) of this section, or in the 4055  
discharge of any duties imposed by this chapter or Chapter 3771. 4056  
or 3775. of the Revised Code, the commission may require that 4057  
testimony be given under oath and administer such oath, issue 4058  
subpoenas compelling the attendance of witnesses and the 4059  
production of any papers, books, and accounts, directed to the 4060  
sheriffs of the counties where such witnesses or papers, books, 4061  
and accounts are found and cause the deposition of any witness. 4062  
The subpoenas shall be served and returned in the same manner as 4063  
subpoenas in criminal cases are served and returned. The fees of 4064  
sheriffs shall be the same as those allowed by the court of 4065  
common pleas in criminal cases. 4066

(2) In the event of the refusal of any person without good 4067  
cause to comply with the terms of a subpoena issued by the 4068  
commission or refusal to testify on matters about which the 4069  
person may lawfully be questioned, the prosecuting attorney of 4070  
the county in which such person resides, upon the petition of 4071  
the commission, may bring a proceeding for contempt against such 4072  
person in the court of common pleas of that county. 4073

(3) Witnesses shall be paid the fees and mileage provided 4074  
for in section 119.094 of the Revised Code. 4075

(4) All fees and mileage expenses incurred at the request 4076  
of a party shall be paid in advance by the party. 4077

(E) When conducting a public hearing, the commission shall 4078  
not limit the number of speakers who may testify. However, the 4079  
commission may set reasonable time limits on the length of an 4080

individual's testimony or the total amount of time allotted to 4081  
proponents and opponents of an issue before the commission. 4082

(F) The commission may rely, in whole or in part, upon 4083  
investigations, conclusions, or findings of other casino gaming 4084  
or sports gaming commissions, as applicable, or other government 4085  
regulatory bodies in connection with licensing, investigations, 4086  
or other matters relating to an applicant or licensee under this 4087  
chapter. 4088

(G) Notwithstanding anything to the contrary in this 4089  
chapter or Chapter 3771. or 3775. of the Revised Code, and 4090  
except with respect to a license issued under this chapter to a 4091  
casino operator, management company, or holding company, the 4092  
executive director may issue an emergency order for the 4093  
suspension, limitation, or conditioning of any license, 4094  
registration, approval, or certificate issued, approved, 4095  
granted, or otherwise authorized by the commission under Chapter 4096  
3771., 3772., or 3775. of the Revised Code or the rules adopted 4097  
thereunder, requiring the inclusion of persons on the casino 4098  
exclusion list, internet gambling exclusion list, or sports 4099  
gaming exclusion list provided for under section 3772.031 of the 4100  
Revised Code or Chapter 3771. or 3775. of the Revised Code and 4101  
the rules adopted thereunder, and requiring a casino facility 4102  
not to pay a licensee, registrant, or approved or certified 4103  
person any remuneration for services or any share of profits, 4104  
income, or accruals on that person's investment in the casino 4105  
facility. 4106

(1) An emergency order may be issued when the executive 4107  
director finds either of the following: 4108

(a) A licensee, registrant, or approved or certified 4109  
person has been charged with a violation of any of the criminal 4110

laws of this state, another state, or the federal government; 4111

(b) Such an action is necessary to prevent a violation of 4112  
this chapter or Chapter 3771. or 3775. of the Revised Code or a 4113  
rule adopted thereunder. 4114

(2) An emergency order issued under division (G) of this 4115  
section shall state the reasons for the commission's action, 4116  
cite the law or rule directly involved, and state that the party 4117  
will be afforded a hearing if the party requests it within 4118  
thirty days after the time of mailing or personal delivery of 4119  
the order. 4120

(3) (a) Not later than the next business day after the 4121  
issuance of the emergency order, the order shall be sent by 4122  
registered or certified mail, return receipt requested, or by 4123  
commercial carrier utilizing any form of delivery requiring a 4124  
signed receipt, to the party at the party's last known mailing 4125  
address appearing in the commission's records or personally 4126  
delivered at any time to the party by an employee or agent of 4127  
the commission. 4128

(b) A copy of the order shall be mailed or an electronic 4129  
copy provided to the attorney or other representative of record 4130  
representing the party. 4131

(c) If the order sent by registered or certified mail or 4132  
by commercial carrier is returned because the party fails to 4133  
claim the order, the commission shall send the order by ordinary 4134  
mail to the party at the party's last known address and shall 4135  
obtain a certificate of mailing. Service by ordinary mail is 4136  
complete when the certificate of mailing is obtained unless the 4137  
order is returned showing failure of delivery. 4138

(d) If the order sent by commercial carrier or registered, 4139

certified, or ordinary mail is returned for failure of delivery, 4140  
the commission shall either make personal delivery of the order 4141  
by an employee or agent of the commission or cause a summary of 4142  
the substantive provisions of the order to be published once a 4143  
week for three consecutive weeks in a newspaper of general 4144  
circulation in the county where the last known address of the 4145  
party is located. 4146

(i) Failure of delivery occurs only when a mailed order is 4147  
returned by the postal authorities or commercial carrier marked 4148  
undeliverable, address or addressee unknown, or forwarding 4149  
address unknown or expired. 4150

(ii) When service is completed by publication, a proof of 4151  
publication affidavit, with the first publication of the summary 4152  
set forth in the affidavit, shall be mailed by ordinary mail to 4153  
the party at the party's last known address and the order shall 4154  
be deemed received as of the date of the last publication. 4155

(e) Refusal of delivery of the order sent by mail or 4156  
personally delivered to the party is not failure of delivery and 4157  
service is deemed to be complete. 4158

(4) The emergency order shall be effective immediately 4159  
upon service of the order on the party. The emergency order 4160  
shall remain effective until further order of the executive 4161  
director or the commission. 4162

(5) The commission may, and if so requested by the person 4163  
affected by the emergency order shall, promptly conduct a 4164  
hearing in an adjudication under Chapter 119. of the Revised 4165  
Code. 4166

**Sec. 3772.062.** (A) (1) The executive director of the 4167  
commission shall enter into an agreement with the department of 4168

mental health and addiction services under which the department 4169  
provides a program of gambling and addiction services, including 4170  
services to alleviate problem internet gambling and problem 4171  
sports gaming, on behalf of the commission. 4172

(2) The commission shall use the moneys in the problem 4173  
~~sports gaming gambling~~ fund established under section 5753.031 4174  
of the Revised Code for the purpose of paying the costs of 4175  
program services to alleviate problem ~~sports gaming gambling~~ in 4176  
this state. 4177

(B) The executive director of the commission, in 4178  
conjunction with the department of mental health and addiction 4179  
services and the state lottery commission, shall establish, 4180  
operate, and publicize an in-state, toll-free telephone number 4181  
Ohio residents may call to obtain basic information about 4182  
problem gambling, the gambling addiction services available to 4183  
problem gamblers, and how a problem gambler may obtain help. The 4184  
telephone number shall be staffed twenty-four hours per day, 4185  
seven days a week, to respond to inquiries and provide that 4186  
information. The costs of establishing, operating, and 4187  
publicizing the telephone number shall be paid for with money in 4188  
the problem casino gambling and addictions fund. 4189

**Sec. 5747.02.** (A) For the purpose of providing revenue for 4190  
the support of schools and local government functions, to 4191  
provide relief to property taxpayers, to provide revenue for the 4192  
general revenue fund, and to meet the expenses of administering 4193  
the tax levied by this chapter, there is hereby levied on every 4194  
individual, trust, and estate residing in or earning or 4195  
receiving income in this state, on every individual, trust, and 4196  
estate earning or receiving lottery winnings, prizes, or awards 4197  
pursuant to Chapter 3770. of the Revised Code, on every 4198

individual, trust, and estate earning or receiving winnings on 4199  
casino gaming, internet gambling, or sports gaming, and on every 4200  
individual, trust, and estate otherwise having nexus with or in 4201  
this state under the Constitution of the United States, an 4202  
annual tax measured as prescribed in divisions (A) (1) to (4) of 4203  
this section. 4204

(1) In the case of trusts, the tax imposed by this section 4205  
shall be measured by modified Ohio taxable income under division 4206  
(D) of this section and levied in the same amount as the tax is 4207  
imposed on estates as prescribed in division (A) (2) of this 4208  
section. 4209

(2) In the case of estates, the tax imposed by this 4210  
section shall be measured by Ohio taxable income. The tax shall 4211  
be levied at the rate of 1.38462% for the first twenty-six 4212  
thousand fifty dollars of such income and, for income in excess 4213  
of that amount, the tax shall be levied at the same rates 4214  
prescribed in division (A) (3) of this section for individuals. 4215

(3) In the case of individuals, the tax imposed by this 4216  
section on income other than taxable business income shall be 4217  
measured by Ohio adjusted gross income, less taxable business 4218  
income and less an exemption for the taxpayer, the taxpayer's 4219  
spouse, and each dependent as provided in section 5747.025 of 4220  
the Revised Code. If the balance thus obtained is equal to or 4221  
less than twenty-six thousand fifty dollars, no tax shall be 4222  
imposed on that balance. If the balance thus obtained is greater 4223  
than twenty-six thousand fifty dollars, the tax is hereby levied 4224  
as follows: 4225

(a) For taxable years beginning in 2023: 4226  
4227

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|   |                                                                                                                                                                |                                                             |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| A | OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES) |                                                             |
| B | More than \$26,050 but not more than \$100,000                                                                                                                 | \$360.69 plus 2.75% of the amount in excess of \$26,050     |
| C | More than \$100,000 but not more than \$115,300                                                                                                                | \$2,394.32 plus 3.688% of the amount in excess of \$100,000 |
| D | More than \$115,300                                                                                                                                            | \$2,958.58 plus 3.75% of the amount in excess of \$115,300  |

|                                                         |      |
|---------------------------------------------------------|------|
| (b) For taxable years beginning in 2024 and thereafter: | 4228 |
|                                                         | 4229 |

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|   |                                                                                                                                                                |                                                         |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| A | OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES) |                                                         |
| B | More than \$26,050 but not more than \$100,000                                                                                                                 | \$360.69 plus 2.75% of the amount in excess of \$26,050 |
| C | More than \$100,000                                                                                                                                            | \$2,394.32 plus 3.5% of the amount in excess of         |

\$100,000

(4) (a) In the case of individuals, the tax imposed by this 4230  
section on taxable business income shall equal three per cent of 4231  
the result obtained by subtracting any amount allowed under 4232  
division (A) (4) (b) of this section from the individual's taxable 4233  
business income. 4234

(b) If the exemptions allowed to an individual under 4235  
division (A) (3) of this section exceed the taxpayer's Ohio 4236  
adjusted gross income less taxable business income, the excess 4237  
shall be deducted from taxable business income before computing 4238  
the tax under division (A) (4) (a) of this section. 4239

(5) Except as otherwise provided in this division, in 4240  
August of each year, the tax commissioner shall make a new 4241  
adjustment to the income amounts prescribed in divisions (A) (2) 4242  
and (3) of this section by multiplying the percentage increase 4243  
in the gross domestic product deflator computed that year under 4244  
section 5747.025 of the Revised Code by each of the income 4245  
amounts resulting from the adjustment under this division in the 4246  
preceding year, adding the resulting product to the 4247  
corresponding income amount resulting from the adjustment in the 4248  
preceding year, and rounding the resulting sum to the nearest 4249  
multiple of fifty dollars. The tax commissioner also shall 4250  
recompute each of the tax dollar amounts to the extent necessary 4251  
to reflect the new adjustment of the income amounts. To 4252  
recompute the tax dollar amount corresponding to the lowest tax 4253  
rate in division (A) (3) of this section, the commissioner shall 4254  
multiply the tax rate prescribed in division (A) (2) of this 4255  
section by the income amount specified in that division and as 4256  
adjusted according to this paragraph. The rates of taxation 4257  
shall not be adjusted. 4258

The adjusted amounts apply to taxable years beginning in 4259  
the calendar year in which the adjustments are made and to 4260  
taxable years beginning in each ensuing calendar year until a 4261  
calendar year in which a new adjustment is made pursuant to this 4262  
division. The tax commissioner shall not make a new adjustment 4263  
in any year in which the amount resulting from the adjustment 4264  
would be less than the amount resulting from the adjustment in 4265  
the preceding year. 4266

(B) If the director of budget and management makes a 4267  
certification to the tax commissioner under division (B) of 4268  
section 131.44 of the Revised Code, the amount of tax as 4269  
determined under divisions (A) (1) to (3) of this section shall 4270  
be reduced by the percentage prescribed in that certification 4271  
for taxable years beginning in the calendar year in which that 4272  
certification is made. 4273

(C) (1) The tax imposed by this section on a trust shall be 4274  
computed by multiplying the Ohio modified taxable income of the 4275  
trust by the rates prescribed by division (A) of this section. 4276

(2) A resident trust may claim a credit against the tax 4277  
computed under division (C) of this section equal to the lesser 4278  
of (a) the tax paid to another state or the District of Columbia 4279  
on the resident trust's modified nonbusiness income, other than 4280  
the portion of the resident trust's nonbusiness income that is 4281  
qualifying investment income as defined in section 5747.012 of 4282  
the Revised Code, or (b) the effective tax rate, based on 4283  
modified Ohio taxable income, multiplied by the resident trust's 4284  
modified nonbusiness income other than the portion of the 4285  
resident trust's nonbusiness income that is qualifying 4286  
investment income. The credit applies before any other 4287  
applicable credits. 4288

(3) Any credit authorized against the tax imposed by this 4289  
section applies to a trust subject to division (C) of this 4290  
section only if the trust otherwise qualifies for the credit. To 4291  
the extent that the trust distributes income for the taxable 4292  
year for which a credit is available to the trust, the credit 4293  
shall be shared by the trust and its beneficiaries. The tax 4294  
commissioner and the trust shall be guided by applicable 4295  
regulations of the United States treasury regarding the sharing 4296  
of credits. 4297

(D) For the purposes of this section, "trust" means any 4298  
trust described in Subchapter J of Chapter 1 of the Internal 4299  
Revenue Code, excluding trusts that are not irrevocable as 4300  
defined in division (I) (3) (b) of section 5747.01 of the Revised 4301  
Code and that have no modified Ohio taxable income for the 4302  
taxable year, charitable remainder trusts, qualified funeral 4303  
trusts and preneed funeral contract trusts established pursuant 4304  
to sections 4717.31 to 4717.38 of the Revised Code that are not 4305  
qualified funeral trusts, endowment and perpetual care trusts, 4306  
qualified settlement trusts and funds, designated settlement 4307  
trusts and funds, and trusts exempted from taxation under 4308  
section 501(a) of the Internal Revenue Code. 4309

(E) Nothing in division (A) (3) of this section shall 4310  
prohibit an individual with an Ohio adjusted gross income, less 4311  
taxable business income and exemptions, of twenty-six thousand 4312  
fifty dollars or less from filing a return under this chapter to 4313  
receive a refund of taxes withheld or to claim any refundable 4314  
credit allowed under this chapter. 4315

**Sec. 5747.063.** The requirements imposed under this section 4316  
are in addition to the municipal income tax withholding 4317  
requirements under section 718.031 of the Revised Code. 4318

(A) As used in this section: 4319

(1) "Gaming operator" or "operator" means a casino 4320  
operator, internet gambling operator, or sports gaming 4321  
proprietor. 4322

(2) "Casino operator" has the same meaning as in section 4323  
3772.01 of the Revised Code, "sports gaming proprietor" and 4324  
"sports gaming facility" have the same meanings as in section 4325  
3775.01 of the Revised Code, and "internet gambling" and 4326  
"internet gambling operator" have the same meanings as in 4327  
section 3771.01 of the Revised Code. 4328

~~(A) (1)~~ (B) (1) If a person's winnings from casino gaming, 4329  
internet gambling, or from sports gaming are an amount for which 4330  
reporting to the internal revenue service of the amount is 4331  
required by section 6041 of the Internal Revenue Code, as 4332  
amended, ~~a casino gaming operator or sports gaming proprietor~~ 4333  
shall deduct and withhold Ohio income tax from the person's 4334  
winnings at a rate of four per cent of the amount won. A 4335  
person's amount of winnings from casino gaming shall be 4336  
determined each time the person exchanges amounts won in tokens, 4337  
chips, casino credit, or other prepaid representations of value 4338  
for cash or a cash equivalent. ~~The casino operator or sports~~ 4339  
~~gaming proprietor~~ shall issue, to a person from whose winnings 4340  
an amount has been deducted and withheld, a receipt for the 4341  
amount deducted and withheld, and also shall obtain from the 4342  
person additional information that will be necessary for the 4343  
~~casino operator or sports gaming proprietor~~ to prepare the 4344  
returns required by this section. 4345

(2) If a person's winnings from casino gaming, internet 4346  
gambling, or sports gaming require reporting to the internal 4347  
revenue service under division ~~(A) (1)~~ (B) (1) of this section, 4348

the ~~casino gaming operator or sports gaming proprietor~~ also 4349  
shall require the person to state in writing, under penalty of 4350  
falsification, whether the person is in default under a support 4351  
order. 4352

~~(B)~~ (C) Amounts deducted and withheld by a ~~casino gaming~~ 4353  
~~operator or sports gaming proprietor~~ are held in trust for the 4354  
benefit of the state. 4355

(1) On or before the tenth day of each month, the ~~casino~~ 4356  
~~gaming operator~~ shall file a return electronically with the tax 4357  
commissioner identifying the persons from whose winnings amounts 4358  
were deducted and withheld, the amount of each such deduction 4359  
and withholding during the preceding calendar month, the amount 4360  
of the winnings from which each such amount was withheld, the 4361  
type of casino gaming, internet gambling, or sports gaming that 4362  
resulted in such winnings, and any other information required by 4363  
the tax commissioner. With the return, the ~~casino operator or~~ 4364  
~~sports gaming proprietor~~ shall remit electronically to the 4365  
commissioner all the amounts deducted and withheld during the 4366  
preceding month. 4367

(2) (a) A ~~casino gaming operator or sports gaming~~ 4368  
~~proprietor~~ shall maintain a record of each written statement 4369  
provided under division ~~(A) (2)~~ (B) (2) of this section in which a 4370  
person admits to being in default under a support order. The 4371  
~~casino operator or sports gaming proprietor~~ shall make these 4372  
records available to the director of job and family services 4373  
upon request. 4374

(b) A ~~casino gaming operator or sports gaming proprietor~~ 4375  
shall maintain copies of receipts issued under division ~~(A) (1)~~ 4376  
(B) (1) of this section and of written statements provided under 4377  
division ~~(A) (2)~~ (B) (2) of this section and shall make these 4378

copies available to the tax commissioner upon request. 4379

(c) A ~~casino gaming operator or sports gaming proprietor~~ 4380  
shall maintain the information described in divisions ~~(B) (2) (a)~~ 4381  
(C) (2) (a) and (b) of this section in accordance with section 4382  
5747.17 of the Revised Code and any rules adopted pursuant 4383  
thereto. 4384

(3) Annually, on or before the thirty-first day of 4385  
January, a ~~casino gaming operator or sports gaming proprietor~~ 4386  
shall file an annual return electronically with the tax 4387  
commissioner indicating the total amount deducted and withheld 4388  
during the preceding calendar year. The ~~casino operator or~~ 4389  
~~sports gaming proprietor~~ shall remit electronically with the 4390  
annual return any amount that was deducted and withheld and that 4391  
was not previously remitted. If the identity of a person and the 4392  
amount deducted and withheld with respect to that person were 4393  
omitted on a monthly return, that information shall be indicated 4394  
on the annual return. 4395

(4) (a) A ~~casino gaming operator or sports gaming~~ 4396  
~~proprietor~~ who fails to file a return and remit the amounts 4397  
deducted and withheld is personally liable for the amount 4398  
deducted and withheld and not remitted. The commissioner may 4399  
impose a penalty up to one thousand dollars if a return is filed 4400  
late, if amounts deducted and withheld are remitted late, if a 4401  
return is not filed, or if amounts deducted and withheld are not 4402  
remitted. Interest accrues on past due amounts deducted and 4403  
withheld at the rate prescribed in section 5703.47 of the 4404  
Revised Code. The commissioner may collect past due amounts 4405  
deducted and withheld and penalties and interest thereon by 4406  
assessment under section 5747.13 of the Revised Code as if they 4407  
were income taxes collected by an employer. 4408

(b) If a ~~casino-gaming operator or sports-gaming~~ 4409  
~~proprietor~~ sells the casino facility or sports gaming facility, 4410  
or otherwise quits the casino gaming, internet gambling, or 4411  
sports gaming business, the amounts deducted and withheld and 4412  
any penalties and interest thereon are immediately due and 4413  
payable. The successor shall withhold an amount of the purchase 4414  
money that is sufficient to cover the amounts deducted and 4415  
withheld and penalties and interest thereon until the 4416  
~~predecessor casino-operator or sports-gaming proprietor~~ produces 4417  
either a receipt from the commissioner showing that the amounts 4418  
deducted and withheld and penalties and interest thereon have 4419  
been paid or a certificate from the commissioner indicating that 4420  
no amounts deducted and withheld or penalties and interest 4421  
thereon are due. If the successor fails to withhold purchase 4422  
money, the successor is personally liable for payment of the 4423  
amounts deducted and withheld and penalties and interest 4424  
thereon, up to the amount of the purchase money. 4425

~~(C) (1)~~ (D) (1) Annually, on or before the thirty-first day 4426  
of January, a ~~casino-gaming operator or sports-gaming proprietor~~ 4427  
shall issue an information return to each person with respect to 4428  
whom an amount has been deducted and withheld during the 4429  
preceding calendar year. The information return shall show the 4430  
total amount deducted from the person's winnings by the ~~casino-~~ 4431  
~~operator or sports-gaming proprietor~~ during the preceding 4432  
calendar year. 4433

(2) Annually, on or before the thirty-first day of 4434  
January, a ~~casino-gaming operator or sports-gaming proprietor~~ 4435  
shall provide to the commissioner a copy of each information 4436  
return issued under division ~~(C) (1)~~ (D) (1) of this section for 4437  
the preceding calendar year. The commissioner may require that 4438  
the copies be transmitted electronically. 4439

~~(D)~~ (E) Amounts deducted and withheld shall be allowed as 4440  
a credit against payment of the tax imposed by section 5747.02 4441  
of the Revised Code and shall be treated as taxes paid for 4442  
purposes of section 5747.09 of the Revised Code. This division 4443  
applies only to the person for whom the amount is deducted and 4444  
withheld. 4445

~~(E)~~ (F) The failure of a ~~casino gaming operator or sports~~ 4446  
~~gaming proprietor~~ to deduct and withhold the required amount 4447  
from a person's winnings does not relieve the person from 4448  
liability for the tax imposed by section 5747.02 of the Revised 4449  
Code with respect to those winnings. And compliance with this 4450  
section does not relieve ~~a casino an operator or sports gaming~~ 4451  
~~proprietor~~ or a person who has winnings from casino gaming, 4452  
internet gambling, or sports gaming from compliance with 4453  
relevant provisions of federal tax laws. 4454

~~(F)~~ (G) The commissioner shall prescribe the form of the 4455  
receipt and returns required by this section. The director of 4456  
job and family services shall prescribe the form of the 4457  
statement required by this section. 4458

~~(G)~~ (H) The commissioner may adopt rules that are 4459  
necessary to administer this section. 4460

**Sec. 5747.20.** This section applies solely for the purposes 4461  
of computing the credit allowed under division (A) of section 4462  
5747.05 of the Revised Code and computing income taxable in this 4463  
state under division (D) of section 5747.08 of the Revised Code. 4464

All items of nonbusiness income or deduction shall be 4465  
allocated in this state as follows: 4466

(A) All items of nonbusiness income or deduction taken 4467  
into account in the computation of adjusted gross income for the 4468

taxable year by a resident shall be allocated to this state. 4469

(B) All items of nonbusiness income or deduction taken 4470  
into account in the computation of adjusted gross income for the 4471  
taxable year by a nonresident shall be allocated to this state 4472  
as follows: 4473

(1) All items of compensation paid to an individual for 4474  
personal services performed in this state who was a nonresident 4475  
at the time of payment and all items of deduction directly 4476  
allocated thereto shall be allocated to this state. 4477

(2) All gains or losses from the sale of real property, 4478  
tangible personal property, or intangible property shall be 4479  
allocated as follows: 4480

(a) Capital gains or losses from the sale or other 4481  
transfer of real property are allocable to this state if the 4482  
property is located physically in this state. 4483

(b) Capital gains or losses from the sale or other 4484  
transfer of tangible personal property are allocable to this 4485  
state if, at the time of such sale or other transfer, the 4486  
property had its physical location in this state. 4487

(c) Capital gains or losses from the sale or other 4488  
transfer of intangible personal property are allocable to this 4489  
state if the taxpayer's domicile was in this state at the time 4490  
of such sale or other transfer. 4491

(3) All rents and royalties of real or tangible personal 4492  
property shall be allocated to this state as follows: 4493

(a) Rents and royalties derived from real property are 4494  
allocable to this state if the property is physically located in 4495  
this state. 4496

(b) Rents and royalties derived from tangible personal 4497  
property are allocable to this state to the extent that such 4498  
property is utilized in this state. 4499

The extent of utilization of tangible personal property in 4500  
a state is determined by multiplying the rents or royalties 4501  
derived from such property by a fraction, the numerator of which 4502  
is the number of days of physical location of the property in 4503  
this state during the rental or royalty period in the taxable 4504  
year and the denominator of which is the number of days of 4505  
physical location of the property everywhere during all rental 4506  
or royalty periods in the taxable year. If the physical location 4507  
of the property during the rental or royalty period is unknown 4508  
or unascertainable by the nonresident, tangible personal 4509  
property is utilized in the state in which the property was 4510  
located at the time the rental or royalty payor obtained 4511  
possession. 4512

(4) All patent and copyright royalties shall be allocated 4513  
to this state to the extent the patent or copyright was utilized 4514  
by the payor in this state. 4515

A patent is utilized in a state to the extent that it is 4516  
employed in production, fabrication, manufacturing, or other 4517  
processing in the state, or to the extent that a patented 4518  
product is produced in the state. If the basis of receipts from 4519  
patent royalties does not permit allocation to states or if the 4520  
accounting procedures do not reflect states of utilization, the 4521  
patent is utilized in this state if the taxpayer's domicile was 4522  
in this state at the time such royalties were paid or accrued. 4523

A copyright is utilized in a state to the extent that 4524  
printing or other publication originates in the state. If the 4525  
basis of receipts from copyright royalties does not permit 4526

allocation to states or if the accounting procedures do not 4527  
reflect states of utilization, the copyright is utilized in this 4528  
state if the taxpayer's domicile was in this state at the time 4529  
such royalties were paid or accrued. 4530

(5) (a) All lottery prize awards paid by the state lottery 4531  
commission pursuant to Chapter 3770. of the Revised Code shall 4532  
be allocated to this state. 4533

(b) All earnings, profit, income, and gain from the sale, 4534  
exchange, or other disposition of lottery prize awards paid or 4535  
to be paid to any person by the state lottery commission 4536  
pursuant to Chapter 3770. of the Revised Code shall be allocated 4537  
to this state. 4538

(c) All earnings, profit, income, and gain from the direct 4539  
or indirect ownership of lottery prize awards paid or to be paid 4540  
to any person by the state lottery commission pursuant to 4541  
Chapter 3770. of the Revised Code shall be allocated to this 4542  
state. 4543

(d) All earnings, profit, income, and gain from the direct 4544  
or indirect interest in any right in or to any lottery prize 4545  
awards paid or to be paid to any person by the state lottery 4546  
commission pursuant to Chapter 3770. of the Revised Code shall 4547  
be allocated to this state. 4548

(6) Any item of income or deduction which has been taken 4549  
into account in the computation of adjusted gross income for the 4550  
taxable year by a nonresident and which is not otherwise 4551  
specifically allocated or apportioned pursuant to sections 4552  
5747.20 to 5747.23 of the Revised Code, including, without 4553  
limitation, interest, dividends and distributions, items of 4554  
income taken into account under the provisions of sections 401 4555

to 425 of the Internal Revenue Code, and benefit payments 4556  
received by a beneficiary of a supplemental unemployment trust 4557  
which is referred to in section 501(c)(17) of the Internal 4558  
Revenue Code, shall not be allocated to this state unless the 4559  
taxpayer's domicile was in this state at the time such income 4560  
was paid or accrued. 4561

(7) All winnings from casino gaming, internet gambling, or 4562  
sports gaming conducted in this state shall be allocated to the 4563  
state. 4564

(C) If an individual is a resident for part of the taxable 4565  
year and a nonresident for the remainder of the taxable year, 4566  
all items of nonbusiness income or deduction shall be allocated 4567  
under division (A) of this section for the part of the taxable 4568  
year that the individual is a resident and under division (B) of 4569  
this section for the part of the taxable year that the 4570  
individual is a nonresident. 4571

**Sec. 5751.01.** As used in this chapter: 4572

(A) "Person" means, but is not limited to, individuals, 4573  
combinations of individuals of any form, receivers, assignees, 4574  
trustees in bankruptcy, firms, companies, joint-stock companies, 4575  
business trusts, estates, partnerships, limited liability 4576  
partnerships, limited liability companies, associations, joint 4577  
ventures, clubs, societies, for-profit corporations, S 4578  
corporations, qualified subchapter S subsidiaries, qualified 4579  
subchapter S trusts, trusts, entities that are disregarded for 4580  
federal income tax purposes, and any other entities. 4581

(B) "Consolidated elected taxpayer" means a group of two 4582  
or more persons treated as a single taxpayer for purposes of 4583  
this chapter as the result of an election made under section 4584

5751.011 of the Revised Code. 4585

(C) "Combined taxpayer" means a group of two or more 4586  
persons treated as a single taxpayer for purposes of this 4587  
chapter under section 5751.012 of the Revised Code. 4588

(D) "Taxpayer" means any person, or any group of persons 4589  
in the case of a consolidated elected taxpayer or combined 4590  
taxpayer treated as one taxpayer, required to register or pay 4591  
tax under this chapter. "Taxpayer" does not include excluded 4592  
persons. 4593

(E) "Excluded person" means any of the following: 4594

(1) Any person with not more than one hundred fifty 4595  
thousand dollars of taxable gross receipts during the calendar 4596  
year. Division (E)(1) of this section does not apply to a person 4597  
that is a member of a consolidated elected taxpayer. 4598

(2) A public utility that paid the excise tax imposed by 4599  
section 5727.24 or 5727.30 of the Revised Code based on one or 4600  
more measurement periods that include the entire tax period 4601  
under this chapter, except in the following circumstances: 4602

(a) A public utility that is a combined company is a 4603  
taxpayer with regard to the following gross receipts: 4604

(i) Taxable gross receipts directly attributed to a public 4605  
utility activity, but not directly attributed to an activity 4606  
that is subject to the excise tax imposed by section 5727.24 or 4607  
5727.30 of the Revised Code; 4608

(ii) Taxable gross receipts that cannot be directly 4609  
attributed to any activity, multiplied by a fraction whose 4610  
numerator is the taxable gross receipts described in division 4611  
(E)(2)(a)(i) of this section and whose denominator is the total 4612

taxable gross receipts that can be directly attributed to any 4613  
activity; 4614

(iii) Except for any differences resulting from the use of 4615  
an accrual basis method of accounting for purposes of 4616  
determining gross receipts under this chapter and the use of the 4617  
cash basis method of accounting for purposes of determining 4618  
gross receipts under section 5727.24 of the Revised Code, the 4619  
gross receipts directly attributed to the activity of a natural 4620  
gas company shall be determined in a manner consistent with 4621  
division (D) of section 5727.03 of the Revised Code. 4622

(b) A heating company that became exempt from the excise 4623  
tax imposed by section 5727.30 of the Revised Code on May 1, 4624  
2023, shall not be an excluded person for tax periods beginning 4625  
on or after July 1, 2023. 4626

As used in division (E) (2) of this section, "combined 4627  
company" and "public utility" have the same meanings as in 4628  
section 5727.01 of the Revised Code. 4629

(3) A financial institution, as defined in section 5726.01 4630  
of the Revised Code, that paid the tax imposed by section 4631  
5726.02 of the Revised Code based on one or more taxable years 4632  
that include the entire tax period under this chapter; 4633

(4) A person directly or indirectly owned by one or more 4634  
financial institutions, as defined in section 5726.01 of the 4635  
Revised Code, that paid the tax imposed by section 5726.02 of 4636  
the Revised Code based on one or more taxable years that include 4637  
the entire tax period under this chapter. 4638

For the purposes of division (E) (4) of this section, a 4639  
person owns another person under the following circumstances: 4640

(a) In the case of corporations issuing capital stock, one 4641

corporation owns another corporation if it owns fifty per cent 4642  
or more of the other corporation's capital stock with current 4643  
voting rights; 4644

(b) In the case of a limited liability company, one person 4645  
owns the company if that person's membership interest, as 4646  
defined in section 1706.01 of the Revised Code, is fifty per 4647  
cent or more of the combined membership interests of all persons 4648  
owning such interests in the company; 4649

(c) In the case of a partnership, trust, or other 4650  
unincorporated business organization other than a limited 4651  
liability company, one person owns the organization if, under 4652  
the articles of organization or other instrument governing the 4653  
affairs of the organization, that person has a beneficial 4654  
interest in the organization's profits, surpluses, losses, or 4655  
distributions of fifty per cent or more of the combined 4656  
beneficial interests of all persons having such an interest in 4657  
the organization. 4658

(5) A domestic insurance company or foreign insurance 4659  
company, as defined in section 5725.01 of the Revised Code, that 4660  
paid the insurance company premiums tax imposed by section 4661  
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 4662  
insurance company whose gross premiums are subject to tax under 4663  
section 3905.36 of the Revised Code based on one or more 4664  
measurement periods that include the entire tax period under 4665  
this chapter; 4666

(6) A person that solely facilitates or services one or 4667  
more securitizations of phase-in-recovery property pursuant to a 4668  
final financing order as those terms are defined in section 4669  
4928.23 of the Revised Code. For purposes of this division, 4670  
"securitization" means transferring one or more assets to one or 4671

more persons and then issuing securities backed by the right to 4672  
receive payment from the asset or assets so transferred. 4673

(7) Except as otherwise provided in this division, a pre- 4674  
income tax trust as defined in section 5747.01 of the Revised 4675  
Code and any pass-through entity of which such pre-income tax 4676  
trust owns or controls, directly, indirectly, or constructively 4677  
through related interests, more than five per cent of the 4678  
ownership or equity interests. If the pre-income tax trust has 4679  
made a qualifying pre-income tax trust election under division 4680  
(EE) of section 5747.01 of the Revised Code, then the trust and 4681  
the pass-through entities of which it owns or controls, 4682  
directly, indirectly, or constructively through related 4683  
interests, more than five per cent of the ownership or equity 4684  
interests, shall not be excluded persons for purposes of the tax 4685  
imposed under section 5751.02 of the Revised Code. 4686

(8) Nonprofit organizations or the state and its agencies, 4687  
instrumentalities, or political subdivisions. 4688

(F) Except as otherwise provided in divisions (F) (2), (3), 4689  
and (4) of this section, "gross receipts" means the total amount 4690  
realized by a person, without deduction for the cost of goods 4691  
sold or other expenses incurred, that contributes to the 4692  
production of gross income of the person, including the fair 4693  
market value of any property and any services received, and any 4694  
debt transferred or forgiven as consideration. 4695

(1) The following are examples of gross receipts: 4696

(a) Amounts realized from the sale, exchange, or other 4697  
disposition of the taxpayer's property to or with another; 4698

(b) Amounts realized from the taxpayer's performance of 4699  
services for another; 4700

(c) Amounts realized from another's use or possession of 4701  
the taxpayer's property or capital; 4702

(d) Any combination of the foregoing amounts. 4703

(2) "Gross receipts" excludes the following amounts: 4704

(a) Interest income except interest on credit sales; 4705

(b) Dividends and distributions from corporations, and 4706  
distributive or proportionate shares of receipts and income from 4707  
a pass-through entity as defined under section 5733.04 of the 4708  
Revised Code; 4709

(c) Receipts from the sale, exchange, or other disposition 4710  
of an asset described in section 1221 or 1231 of the Internal 4711  
Revenue Code, without regard to the length of time the person 4712  
held the asset. Notwithstanding section 1221 of the Internal 4713  
Revenue Code, receipts from hedging transactions also are 4714  
excluded to the extent the transactions are entered into 4715  
primarily to protect a financial position, such as managing the 4716  
risk of exposure to (i) foreign currency fluctuations that 4717  
affect assets, liabilities, profits, losses, equity, or 4718  
investments in foreign operations; (ii) interest rate 4719  
fluctuations; or (iii) commodity price fluctuations. As used in 4720  
division (F)(2)(c) of this section, "hedging transaction" has 4721  
the same meaning as used in section 1221 of the Internal Revenue 4722  
Code and also includes transactions accorded hedge accounting 4723  
treatment under statement of financial accounting standards 4724  
number 133 of the financial accounting standards board. For the 4725  
purposes of division (F)(2)(c) of this section, the actual 4726  
transfer of title of real or tangible personal property to 4727  
another entity is not a hedging transaction. 4728

(d) Proceeds received attributable to the repayment, 4729

maturity, or redemption of the principal of a loan, bond, mutual 4730  
fund, certificate of deposit, or marketable instrument; 4731

(e) The principal amount received under a repurchase 4732  
agreement or on account of any transaction properly 4733  
characterized as a loan to the person; 4734

(f) Contributions received by a trust, plan, or other 4735  
arrangement, any of which is described in section 501(a) of the 4736  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 4737  
1, Subchapter (D) of the Internal Revenue Code applies; 4738

(g) Compensation, whether current or deferred, and whether 4739  
in cash or in kind, received or to be received by an employee, 4740  
former employee, or the employee's legal successor for services 4741  
rendered to or for an employer, including reimbursements 4742  
received by or for an individual for medical or education 4743  
expenses, health insurance premiums, or employee expenses, or on 4744  
account of a dependent care spending account, legal services 4745  
plan, any cafeteria plan described in section 125 of the 4746  
Internal Revenue Code, or any similar employee reimbursement; 4747

(h) Proceeds received from the issuance of the taxpayer's 4748  
own stock, options, warrants, puts, or calls, or from the sale 4749  
of the taxpayer's treasury stock; 4750

(i) Proceeds received on the account of payments from 4751  
insurance policies, except those proceeds received for the loss 4752  
of business revenue; 4753

(j) Gifts or charitable contributions received; membership 4754  
dues received by trade, professional, homeowners', or 4755  
condominium associations; payments received for educational 4756  
courses, meetings, meals, or similar payments to a trade, 4757  
professional, or other similar association; and fundraising 4758

receipts received by any person when any excess receipts are 4759  
donated or used exclusively for charitable purposes; 4760

(k) Damages received as the result of litigation in excess 4761  
of amounts that, if received without litigation, would be gross 4762  
receipts; 4763

(l) Property, money, and other amounts received or 4764  
acquired by an agent on behalf of another in excess of the 4765  
agent's commission, fee, or other remuneration; 4766

(m) Tax refunds, other tax benefit recoveries, and 4767  
reimbursements for the tax imposed under this chapter made by 4768  
entities that are part of the same combined taxpayer or 4769  
consolidated elected taxpayer group, and reimbursements made by 4770  
entities that are not members of a combined taxpayer or 4771  
consolidated elected taxpayer group that are required to be made 4772  
for economic parity among multiple owners of an entity whose tax 4773  
obligation under this chapter is required to be reported and 4774  
paid entirely by one owner, pursuant to the requirements of 4775  
sections 5751.011 and 5751.012 of the Revised Code; 4776

(n) Pension reversions; 4777

(o) Contributions to capital; 4778

(p) Sales or use taxes collected as a vendor or an out-of- 4779  
state seller on behalf of the taxing jurisdiction from a 4780  
consumer or other taxes the taxpayer is required by law to 4781  
collect directly from a purchaser and remit to a local, state, 4782  
or federal tax authority; 4783

(q) In the case of receipts from the sale of cigarettes, 4784  
tobacco products, or vapor products by a wholesale dealer, 4785  
retail dealer, distributor, manufacturer, vapor distributor, or 4786  
seller, all as defined in section 5743.01 of the Revised Code, 4787

an amount equal to the federal and state excise taxes paid by 4788  
any person on or for such cigarettes, tobacco products, or vapor 4789  
products under subtitle E of the Internal Revenue Code or 4790  
Chapter 5743. of the Revised Code; 4791

(r) In the case of receipts from the sale, transfer, 4792  
exchange, or other disposition of motor fuel as "motor fuel" is 4793  
defined in section 5736.01 of the Revised Code, an amount equal 4794  
to the value of the motor fuel, including federal and state 4795  
motor fuel excise taxes and receipts from billing or invoicing 4796  
the tax imposed under section 5736.02 of the Revised Code to 4797  
another person; 4798

(s) In the case of receipts from the sale of beer or 4799  
intoxicating liquor, as defined in section 4301.01 of the 4800  
Revised Code, by a person holding a permit issued under Chapter 4801  
4301. or 4303. of the Revised Code, an amount equal to federal 4802  
and state excise taxes paid by any person on or for such beer or 4803  
intoxicating liquor under subtitle E of the Internal Revenue 4804  
Code or Chapter 4301. or 4305. of the Revised Code; 4805

(t) Receipts realized by a new motor vehicle dealer or 4806  
used motor vehicle dealer, as defined in section 4517.01 of the 4807  
Revised Code, from the sale or other transfer of a motor 4808  
vehicle, as defined in that section, to another motor vehicle 4809  
dealer for the purpose of resale by the transferee motor vehicle 4810  
dealer, but only if the sale or other transfer was based upon 4811  
the transferee's need to meet a specific customer's preference 4812  
for a motor vehicle; 4813

(u) Receipts from a financial institution described in 4814  
division (E) (3) of this section for services provided to the 4815  
financial institution in connection with the issuance, 4816  
processing, servicing, and management of loans or credit 4817

accounts, if such financial institution and the recipient of 4818  
such receipts have at least fifty per cent of their ownership 4819  
interests owned or controlled, directly or constructively 4820  
through related interests, by common owners; 4821

(v) Receipts realized from administering anti-neoplastic 4822  
drugs and other cancer chemotherapy, biologicals, therapeutic 4823  
agents, and supportive drugs in a physician's office to patients 4824  
with cancer; 4825

(w) Funds received or used by a mortgage broker that is 4826  
not a dealer in intangibles, other than fees or other 4827  
consideration, pursuant to a table-funding mortgage loan or 4828  
warehouse-lending mortgage loan. Terms used in division (F) (2) 4829  
(w) of this section have the same meanings as in section 1322.01 4830  
of the Revised Code, except "mortgage broker" means a person 4831  
assisting a buyer in obtaining a mortgage loan for a fee or 4832  
other consideration paid by the buyer or a lender, or a person 4833  
engaged in table-funding or warehouse-lending mortgage loans 4834  
that are first lien mortgage loans. 4835

(x) Property, money, and other amounts received by a 4836  
professional employer organization, as defined in section 4837  
4125.01 of the Revised Code, or an alternate employer 4838  
organization, as defined in section 4133.01 of the Revised Code, 4839  
from a client employer, as defined in either of those sections 4840  
as applicable, in excess of the administrative fee charged by 4841  
the professional employer organization or the alternate employer 4842  
organization to the client employer; 4843

(y) In the case of amounts retained as commissions by a 4844  
permit holder under Chapter 3769. of the Revised Code, an amount 4845  
equal to the amounts specified under that chapter that must be 4846  
paid to or collected by the tax commissioner as a tax and the 4847

amounts specified under that chapter to be used as purse money; 4848

(z) Qualifying distribution center receipts as determined 4849  
under section 5751.40 of the Revised Code; 4850

(aa) Receipts of an employer from payroll deductions 4851  
relating to the reimbursement of the employer for advancing 4852  
moneys to an unrelated third party on an employee's behalf; 4853

(bb) Cash discounts allowed and taken; 4854

(cc) Returns and allowances; 4855

(dd) Bad debts from receipts on the basis of which the tax 4856  
imposed by this chapter was paid in a prior quarterly tax 4857  
payment period. For the purpose of this division, "bad debts" 4858  
means any debts that have become worthless or uncollectible 4859  
between the preceding and current quarterly tax payment periods, 4860  
have been uncollected for at least six months, and that may be 4861  
claimed as a deduction under section 166 of the Internal Revenue 4862  
Code and the regulations adopted under that section, or that 4863  
could be claimed as such if the taxpayer kept its accounts on 4864  
the accrual basis. "Bad debts" does not include repossessed 4865  
property, uncollectible amounts on property that remains in the 4866  
possession of the taxpayer until the full purchase price is 4867  
paid, or expenses in attempting to collect any account 4868  
receivable or for any portion of the debt recovered. 4869

(ee) Any amount realized from the sale of an account 4870  
receivable to the extent the receipts from the underlying 4871  
transaction giving rise to the account receivable were included 4872  
in the gross receipts of the taxpayer; 4873

(ff) Any receipts directly attributed to a transfer 4874  
agreement or to the enterprise transferred under that agreement 4875  
under section 4313.02 of the Revised Code; 4876

(gg) Qualified uranium receipts as determined under 4877  
section 5751.41 of the Revised Code; 4878

(hh) In the case of amounts collected by a licensed casino 4879  
operator from casino gaming, amounts in excess of the casino 4880  
operator's gross casino revenue. In this division, "casino 4881  
operator" and "casino gaming" have the meanings defined in 4882  
section 3772.01 of the Revised Code, and "gross casino revenue" 4883  
has the meaning defined in section 5753.01 of the Revised Code. 4884

(ii) Receipts realized from the sale of agricultural 4885  
commodities by an agricultural commodity handler, both as 4886  
defined in section 926.01 of the Revised Code, that is licensed 4887  
by the director of agriculture to handle agricultural 4888  
commodities in this state; 4889

(jj) Qualifying integrated supply chain receipts as 4890  
determined under section 5751.42 of the Revised Code; 4891

(kk) In the case of a railroad company described in 4892  
division (D)(9) of section 5727.01 of the Revised Code that 4893  
purchases dyed diesel fuel directly from a supplier as defined 4894  
by section 5736.01 of the Revised Code, an amount equal to the 4895  
product of the number of gallons of dyed diesel fuel purchased 4896  
directly from such a supplier multiplied by the average 4897  
wholesale price for a gallon of diesel fuel as determined under 4898  
section 5736.02 of the Revised Code for the period during which 4899  
the fuel was purchased multiplied by a fraction, the numerator 4900  
of which equals the rate of tax levied by section 5736.02 of the 4901  
Revised Code less the rate of tax computed in section 5751.03 of 4902  
the Revised Code, and the denominator of which equals the rate 4903  
of tax computed in section 5751.03 of the Revised Code; 4904

(ll) Receipts realized by an out-of-state disaster 4905

business from disaster work conducted in this state during a 4906  
disaster response period pursuant to a qualifying solicitation 4907  
received by the business. Terms used in division (F) (2) (11) of 4908  
this section have the same meanings as in section 5703.94 of the 4909  
Revised Code. 4910

(mm) In the case of receipts from the sale or transfer of 4911  
a mortgage-backed security or a mortgage loan by a mortgage 4912  
lender holding a valid certificate of registration issued under 4913  
Chapter 1322. of the Revised Code or by a person that is a 4914  
member of the mortgage lender's consolidated elected taxpayer 4915  
group, an amount equal to the principal balance of the mortgage 4916  
loan; 4917

(nn) Amounts of excess surplus of the state insurance fund 4918  
received by the taxpayer from the Ohio bureau of workers' 4919  
compensation pursuant to rules adopted under section 4123.321 of 4920  
the Revised Code; 4921

(oo) Except as otherwise provided in division (B) of 4922  
section 5751.091 of the Revised Code, receipts of a megaproject 4923  
supplier from sales of tangible personal property directly to a 4924  
megaproject operator in this state for use at the site of the 4925  
megaproject operator's megaproject, provided that the sale 4926  
occurs during the period that the megaproject operator has an 4927  
agreement with the tax credit authority for the megaproject 4928  
under division (D) of section 122.17 of the Revised Code that 4929  
remains in effect and has not expired or been terminated, and 4930  
provided the megaproject supplier holds a certificate for such 4931  
megaproject issued under section 5751.052 of the Revised Code 4932  
for the calendar year in which the sales are made and, if the 4933  
megaproject supplier meets the requirements described in 4934  
division (A) (13) (b) of section 122.17 of the Revised Code, the 4935

megaproject supplier holds a certificate for such megaproject 4936  
issued under division (D) (11) of section 122.17 of the Revised 4937  
Code on the first day of that calendar year; 4938

(pp) Receipts from the sale of each new piece of capital 4939  
equipment that has a cost in excess of one hundred million 4940  
dollars and that is used at the site of a megaproject that 4941  
satisfies the criteria described in division (A) (11) (a) (ii) of 4942  
section 122.17 of the Revised Code, provided that the sale 4943  
occurs during the period that a megaproject operator has an 4944  
agreement for that megaproject with the tax credit authority 4945  
under division (D) of section 122.17 of the Revised Code that 4946  
remains in effect and has not expired or been terminated; 4947

(qq) In the case of amounts collected by a sports gaming 4948  
proprietor from sports gaming, amounts in excess of the 4949  
proprietor's sports gaming receipts. As used in this division, 4950  
"sports gaming proprietor" has the same meaning as in section 4951  
3775.01 of the Revised Code and "sports gaming receipts" has the 4952  
same meaning as in section 5753.01 of the Revised Code. 4953

(rr) Amounts received from any federal, state, or local 4954  
grant, and amounts of indebtedness discharged or forgiven 4955  
pursuant to federal, state, or local law, for providing or 4956  
expanding access to broadband service in this state. As used in 4957  
this division, "broadband service" has the same meaning as in 4958  
section 188.01 of the Revised Code. 4959

(ss) Receipts provided to a taxpayer to compensate for 4960  
lost business resulting from the train derailment near the city 4961  
of East Palestine on February 3, 2023, by any of the following: 4962

(i) A federal, state, or local government agency; 4963

(ii) A railroad company, as that term is defined in 4964

section 5727.01 of the Revised Code; 4965

(iii) Any subsidiary, insurer, or agent of a railroad 4966  
company or any related person. 4967

(tt) An amount equal to the fee imposed by section 3743.22 4968  
of the Revised Code billed to the purchaser, collected by the 4969  
taxpayer, and remitted to the fire marshal during the tax 4970  
period, provided that the fee is separately stated on the 4971  
invoice, bill of sale, or similar document given to the 4972  
purchaser of 1.4G fireworks in this state; 4973

(uu) ~~Any receipts for which the tax imposed by this~~ 4974  
~~chapter is prohibited by the constitution or laws of the United~~ 4975  
~~States or the constitution of this state; In the case of amounts~~ 4976  
collected by an internet gambling operator from internet 4977  
gambling, amounts in excess of the operator's internet gambling 4978  
receipts. As used in this division, "internet gambling" and 4979  
"internet gambling operator" have the same meanings as in 4980  
section 3771.01 of the Revised Code, and "internet gambling 4981  
receipts" has the same meaning as in section 5753.01 of the 4982  
Revised Code. 4983

(vv) Receipts from fees imposed under sections 128.41 and 4984  
128.42 of the Revised Code; 4985

(ww) Any receipts for which the tax imposed by this 4986  
chapter is prohibited by the constitution or laws of the United 4987  
States or the constitution of this state. 4988

(3) In the case of a taxpayer when acting as a real estate 4989  
broker, "gross receipts" includes only the portion of any fee 4990  
for the service of a real estate broker, or service of a real 4991  
estate salesperson associated with that broker, that is retained 4992  
by the broker and not paid to an associated real estate 4993

salesperson or another real estate broker. For the purposes of 4994  
this division, "real estate broker" and "real estate 4995  
salesperson" have the same meanings as in section 4735.01 of the 4996  
Revised Code. 4997

(4) A taxpayer's method of accounting for gross receipts 4998  
for a tax period shall be the same as the taxpayer's method of 4999  
accounting for federal income tax purposes for the taxpayer's 5000  
federal taxable year that includes the tax period. If a 5001  
taxpayer's method of accounting for federal income tax purposes 5002  
changes, its method of accounting for gross receipts under this 5003  
chapter shall be changed accordingly. 5004

(G) "Taxable gross receipts" means gross receipts situated 5005  
to this state under section 5751.033 of the Revised Code. 5006

(H) A person has "substantial nexus with this state" if 5007  
any of the following applies. The person: 5008

(1) Owns or uses a part or all of its capital in this 5009  
state; 5010

(2) Holds a certificate of compliance with the laws of 5011  
this state authorizing the person to do business in this state; 5012

(3) Has bright-line presence in this state; 5013

(4) Otherwise has nexus with this state to an extent that 5014  
the person can be required to remit the tax imposed under this 5015  
chapter under the Constitution of the United States. 5016

(I) A person has "bright-line presence" in this state for 5017  
a reporting period and for the remaining portion of the calendar 5018  
year if any of the following applies. The person: 5019

(1) Has at any time during the calendar year property in 5020  
this state with an aggregate value of at least fifty thousand 5021

dollars. For the purpose of division (I) (1) of this section, 5022  
owned property is valued at original cost and rented property is 5023  
valued at eight times the net annual rental charge. 5024

(2) Has during the calendar year payroll in this state of 5025  
at least fifty thousand dollars. Payroll in this state includes 5026  
all of the following: 5027

(a) Any amount subject to withholding by the person under 5028  
section 5747.06 of the Revised Code; 5029

(b) Any other amount the person pays as compensation to an 5030  
individual under the supervision or control of the person for 5031  
work done in this state; and 5032

(c) Any amount the person pays for services performed in 5033  
this state on its behalf by another. 5034

(3) Has during the calendar year taxable gross receipts of 5035  
at least five hundred thousand dollars; 5036

(4) Has at any time during the calendar year within this 5037  
state at least twenty-five per cent of the person's total 5038  
property, total payroll, or total gross receipts; 5039

(5) Is domiciled in this state as an individual or for 5040  
corporate, commercial, or other business purposes. 5041

(J) "Tangible personal property" has the same meaning as 5042  
in section 5739.01 of the Revised Code. 5043

(K) "Internal Revenue Code" means the Internal Revenue 5044  
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 5045  
used in this chapter that is not otherwise defined has the same 5046  
meaning as when used in a comparable context in the laws of the 5047  
United States relating to federal income taxes unless a 5048  
different meaning is clearly required. Any reference in this 5049

chapter to the Internal Revenue Code includes other laws of the 5050  
United States relating to federal income taxes. 5051

(L) "Calendar quarter" means a three-month period ending 5052  
on the thirty-first day of March, the thirtieth day of June, the 5053  
thirtieth day of September, or the thirty-first day of December. 5054

(M) "Tax period" means the calendar quarter on the basis 5055  
of which a taxpayer is required to pay the tax imposed under 5056  
this chapter. 5057

(N) "Agent" means a person authorized by another person to 5058  
act on its behalf to undertake a transaction for the other, 5059  
including any of the following: 5060

(1) A person receiving a fee to sell financial 5061  
instruments; 5062

(2) A person retaining only a commission from a 5063  
transaction with the other proceeds from the transaction being 5064  
remitted to another person; 5065

(3) A person issuing licenses and permits under section 5066  
1533.13 of the Revised Code; 5067

(4) A lottery sales agent holding a valid license issued 5068  
under section 3770.05 of the Revised Code; 5069

(5) A person acting as an agent of the division of liquor 5070  
control under section 4301.17 of the Revised Code. 5071

(O) "Received" includes amounts accrued under the accrual 5072  
method of accounting. 5073

(P) "Reporting person" means a person in a consolidated 5074  
elected taxpayer or combined taxpayer group that is designated 5075  
by that group to legally bind the group for all filings and tax 5076

liabilities and to receive all legal notices with respect to 5077  
matters under this chapter, or, for the purposes of section 5078  
5751.04 of the Revised Code, a separate taxpayer that is not a 5079  
member of such a group. 5080

(Q) "Megaproject," "megaproject operator," and 5081  
"megaproject supplier" have the same meanings as in section 5082  
122.17 of the Revised Code. 5083

(R) "Exclusion amount" means three million dollars 5084  
beginning in 2024 and six million dollars beginning in 2025. 5085

**Sec. 5753.01.** As used in Chapter 5753. of the Revised Code 5086  
and for no other purpose under Title LVII of the Revised Code: 5087

(A) "Casino facility" has the same meaning as in section 5088  
3772.01 of the Revised Code. 5089

(B) "Casino gaming" has the same meaning as in section 5090  
3772.01 of the Revised Code. 5091

(C) "Casino operator" has the same meaning as in section 5092  
3772.01 of the Revised Code. 5093

(D) "Gross casino revenue" means the total amount of money 5094  
exchanged for the purchase of chips, tokens, tickets, electronic 5095  
cards, or similar objects by casino patrons, less winnings paid 5096  
to wagerers. "Gross casino revenue" does not include ~~either~~ any 5097  
of the following: 5098

(1) The issuance to casino patrons or wagering by casino 5099  
patrons of any promotional gaming credit as defined in section 5100  
3772.01 of the Revised Code. When issuance of the promotional 5101  
gaming credit requires money exchanged as a match from the 5102  
patron, the excludible portion of the promotional gaming credit 5103  
does not include the portion of the wager purchased by the 5104

patron. 5105

(2) Sports gaming receipts; 5106

(3) Internet gambling receipts. 5107

(E) "Person" has the same meaning as in section 3772.01 of 5108  
the Revised Code. 5109

(F) "Slot machine" has the same meaning as in section 5110  
3772.01 of the Revised Code. 5111

(G) "Sports gaming facility" and "sports gaming 5112  
proprietor" have the same meanings as in section 3775.01 of the 5113  
Revised Code. 5114

(H) "Sports gaming receipts" means the total gross 5115  
receipts received by a sports gaming proprietor from the 5116  
operation of sports gaming in this state, less the total of the 5117  
following: 5118

(1) All cash and cash equivalents paid as winnings to 5119  
sports gaming patrons; 5120

(2) The dollar amount of all voided wagers. 5121

(3) Receipts received from the operation of lottery sports 5122  
gaming on behalf of the state under sections 3770.23 to 3770.25 5123  
of the Revised Code. 5124

(4) (a) On and after January 1, 2027, but before January 1, 5125  
2032, ten per cent of the promotional gaming credits wagered by 5126  
patrons; 5127

(b) On and after January 1, 2032, twenty per cent of the 5128  
promotional gaming credits wagered by patrons. 5129

As used in division (H) of this section, "promotional 5130  
gaming credit" has the same meaning as in section 3775.01 of the 5131

Revised Code. When issuance of a promotional gaming credit 5132  
requires money exchanged as a match from the patron, the 5133  
deductible portion of the promotional gaming credit does not 5134  
include the portion of the wager purchased by the patron. 5135

(I) "Table game" has the same meaning as in section 5136  
3772.01 of the Revised Code. 5137

(J) "Taxpayer" means a casino operator subject to the tax 5138  
levied under section 5753.02 of the Revised Code ~~or~~, a sports 5139  
gaming proprietor subject to the tax levied under section 5140  
5753.021 of the Revised Code, or an internet gambling operator 5141  
subject to the tax levied under section 5753.022 of the Revised 5142  
Code. 5143

(K) "Tax period" means one twenty-four-hour period with 5144  
regard to which a casino operator or internet gambling operator 5145  
is required to pay the tax levied by section 5753.02 or 5753.022 5146  
of the Revised Code, as applicable, and one calendar month with 5147  
regard to which a sports gaming proprietor is required to pay 5148  
the tax levied by section 5753.021 of the Revised Code. 5149

(L) "Internet gambling receipts" means the total gross 5150  
receipts received by an internet gambling operator from the 5151  
operation of internet gambling in this state, less the total of 5152  
the following: 5153

(1) All cash and cash equivalents paid as winnings to 5154  
internet gambling patrons; 5155

(2) The dollar amount of all voided wagers. 5156

(M) "Internet gambling game," "Internet gambling," and 5157  
"internet gambling operator" have the same meanings as section 5158  
3771.01 of the Revised Code. 5159

Sec. 5753.022. For the purpose of funding the needs of the 5160  
state, a tax is hereby levied on the internet gambling receipts 5161  
of an internet gambling operator at the rate of twenty-eight per 5162  
cent of the operator's internet gambling receipts. The tax 5163  
imposed under this section is in addition to any other taxes or 5164  
fees imposed under the Revised Code. 5165

**Sec. 5753.031.** (A) For the purpose of receiving and 5166  
distributing, and accounting for, revenue received from the tax 5167  
levied by section 5753.021 of the Revised Code and from fines 5168  
imposed under Chapter 3775. of the Revised Code, the following 5169  
funds are created in the state treasury: 5170

(1) The sports gaming revenue fund; 5171

(2) The sports gaming tax administration fund, which the 5172  
tax commissioner shall use to defray the costs incurred in 5173  
administering the tax levied by section 5753.021 of the Revised 5174  
Code; 5175

(3) The sports gaming profits education fund, which shall 5176  
be used for the support of public and nonpublic education for 5177  
students in grades kindergarten through twelve as determined in 5178  
appropriations made by the general assembly. 5179

(4) The problem ~~sports gaming~~ gambling fund. 5180

(B) (1) All of the following shall be deposited into the 5181  
sports gaming revenue fund: 5182

(a) All money collected from the tax levied under section 5183  
5753.021 of the Revised Code; 5184

(b) The remainder of the fees described in division (G) (2) 5185  
of section 3775.02 of the Revised Code, after the Ohio casino 5186  
control commission deposits the required amount in the sports 5187

gaming profits veterans fund under that division; 5188

(c) Unclaimed winnings collected under division ~~(F)~~ (E) of 5189  
section 3775.10 of the Revised Code; 5190

(d) Any fines collected under Chapter 3775. of the Revised 5191  
Code. 5192

(2) All other fees collected under Chapter 3775. of the 5193  
Revised Code shall be deposited into the casino control 5194  
commission fund created under section 5753.03 of the Revised 5195  
Code. 5196

(C) (1) From the sports gaming revenue fund, the director 5197  
of budget and management shall transfer as needed to the tax 5198  
refund fund amounts equal to the refunds certified by the tax 5199  
commissioner under section 5753.06 of the Revised Code and 5200  
attributable to the tax levied under section 5753.021 of the 5201  
Revised Code. 5202

(2) Not later than the fifteenth day of each month, the 5203  
director of budget and management shall transfer from the sports 5204  
gaming revenue fund to the sports gaming tax administration fund 5205  
the amount necessary to reimburse the department of taxation's 5206  
actual expenses incurred in administering the tax levied under 5207  
section 5753.021 of the Revised Code. 5208

(3) Of the amount in the sports gaming revenue fund 5209  
remaining after making the transfers required by divisions (C) 5210  
(1) and (2) of this section, the director of budget and 5211  
management shall transfer, on or before the fifteenth day of the 5212  
month following the end of each calendar quarter, amounts to 5213  
each fund as follows: 5214

(a) Ninety-eight per cent to the sports gaming profits 5215  
education fund; 5216

(b) Two per cent to the problem ~~sports-gaming-gambling~~ fund. 5217  
5218

(D) All interest generated by the funds created under this 5219  
section shall be credited back to them. 5220

**Sec. 5753.032.** (A) For the purpose of receiving and 5221  
distributing, and accounting for, revenue received from the tax 5222  
levied by section 5753.022 of the Revised Code, the following 5223  
funds are created in the state treasury: 5224

(1) The internet gambling revenue fund; 5225

(2) The internet gambling tax administration fund, which 5226  
the tax commissioner shall use to defray the costs incurred in 5227  
administering the tax levied by section 5753.022 of the Revised 5228  
Code. 5229

(B) All money collected from the tax levied under section 5230  
5753.022 of the Revised Code shall be deposited in the internet 5231  
gambling revenue fund. 5232

(C) (1) From the internet gambling revenue fund, the 5233  
director of budget and management shall transfer as needed to 5234  
the tax refund fund amounts equal to the refunds certified by 5235  
the tax commissioner under section 5753.06 of the Revised Code 5236  
and attributable to the tax levied under section 5753.022 of the 5237  
Revised Code. 5238

(2) Not later than the fifteenth day of each month, the 5239  
director of budget and management shall transfer from the 5240  
internet gambling revenue fund to the internet gambling tax 5241  
administration fund the amount necessary to reimburse the 5242  
department of taxation's actual expenses incurred in 5243  
administering the tax levied under section 5753.022 of the 5244  
Revised Code. 5245

(3) Of the amount in the internet gambling revenue fund 5246  
remaining after making the transfers required by divisions (C) 5247  
(1) and (2) of this section, the director of budget and 5248  
management shall transfer, on or before the fifteenth day of the 5249  
month following the end of each calendar quarter, amounts to 5250  
each fund as follows: 5251

(a) Ninety-nine per cent to the general revenue fund; 5252

(b) One per cent to the problem gambling fund created 5253  
under section 5753.031 of the Revised Code. 5254

**Sec. 5753.04.** (A) Each taxpayer shall file returns 5255  
electronically with the tax commissioner. Casino operators and 5256  
internet gambling operators shall file returns daily each day 5257  
banks are open for business, not later than noon, ~~and sports~~. 5258  
Sports gaming proprietors shall file returns on or before the 5259  
fifteenth day of each month, not later than noon. The return 5260  
shall be in the form required by the tax commissioner, and shall 5261  
reflect the relevant tax period. The return shall include, but 5262  
is not limited to, the amount of the taxpayer's gross casino 5263  
revenue ~~or~~, sports gaming receipts, or internet gambling 5264  
receipts for the tax period and the amount of tax due under 5265  
section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised Code 5266  
for the tax period. The taxpayer shall remit electronically with 5267  
the return the tax due. 5268

(B) If a casino operator ~~or~~, sports gaming proprietor, or 5269  
internet gambling operator ceases to be a taxpayer at any time, 5270  
the operator or proprietor shall indicate the last date for 5271  
which the operator or proprietor was liable for the tax. The 5272  
return shall include a space for this purpose. 5273

(C) Except as otherwise provided in division (A) of 5274

section 3775.14 of the Revised Code, the information in a return 5275  
a sports gaming proprietor files with the tax commissioner under 5276  
this section concerning sports gaming receipts is subject to 5277  
disclosure as a public record under section 149.43 of the 5278  
Revised Code. 5279

**Sec. 5753.05.** (A) (1) A taxpayer who fails to file a return 5280  
or to remit the tax due as required by section 5753.04 of the 5281  
Revised Code shall pay a penalty not to exceed the greater of 5282  
five hundred dollars or ten per cent of the tax due. 5283

(2) If the tax commissioner finds additional tax to be 5284  
due, the tax commissioner may impose an additional penalty of up 5285  
to fifteen per cent of the additional tax found to be due. A 5286  
delinquent payment of tax made as the result of a notice or an 5287  
audit is subject to the additional penalty imposed by this 5288  
division. 5289

(3) If a taxpayer fails to file a return electronically or 5290  
to remit the tax electronically, the tax commissioner may impose 5291  
an additional penalty of fifty dollars or ten per cent of the 5292  
tax due as shown on the return, whichever is greater. 5293

(B) If the tax due under section 5753.02~~or~~, 5753.021, or 5294  
5753.022 of the Revised Code is not timely paid, the taxpayer 5295  
shall pay interest at the rate per annum prescribed in section 5296  
5703.47 of the Revised Code beginning on the day the tax was due 5297  
through the day the tax is paid or an assessment is issued, 5298  
whichever occurs first. 5299

(C) The tax commissioner shall collect any penalty or 5300  
interest as if it were the tax levied by section 5753.02~~or~~, 5301  
5753.021, or 5753.022 of the Revised Code, as applicable. 5302  
Penalties and interest shall be treated as if they were revenue 5303

arising from the applicable tax. 5304

(D) The tax commissioner may abate all or a portion of any 5305  
penalty imposed under this section and may adopt rules governing 5306  
abatements. 5307

(E) If a casino operator ~~or~~, sports gaming proprietor, or 5308  
internet gambling operator fails to file a return or remit the 5309  
tax due as required by section 5753.04 of the Revised Code 5310  
within a period of one year after the due date for filing the 5311  
return or remitting the tax, the Ohio casino control commission 5312  
may suspend the operator's or proprietor's license. 5313

**Sec. 5753.07.** (A) (1) The tax commissioner may issue an 5314  
assessment, based on any information in the tax commissioner's 5315  
possession, against a taxpayer who fails to pay ~~the a~~ tax levied 5316  
under ~~section 5753.02 or 5753.021 of the Revised Code~~ this 5317  
chapter or to file a return under section 5753.04 of the Revised 5318  
Code. The tax commissioner shall give the taxpayer written 5319  
notice of the assessment under section 5703.37 of the Revised 5320  
Code. With the notice, the tax commissioner shall include 5321  
instructions on how to petition for reassessment and on how to 5322  
request a hearing with respect to the petition. 5323

(2) Unless the taxpayer, within sixty days after service 5324  
of the notice of assessment, files with the tax commissioner, 5325  
either personally or by certified mail, a written petition 5326  
signed by the taxpayer, or by the taxpayer's authorized agent 5327  
who has knowledge of the facts, the assessment becomes final, 5328  
and the amount of the assessment is due and payable from the 5329  
taxpayer to the treasurer of state. The petition shall indicate 5330  
the taxpayer's objections to the assessment. Additional 5331  
objections may be raised in writing if they are received by the 5332  
tax commissioner before the date shown on the final 5333

determination. 5334

(3) If a petition for reassessment has been properly 5335  
filed, the tax commissioner shall proceed under section 5703.60 5336  
of the Revised Code. 5337

(4) After an assessment becomes final, if any portion of 5338  
the assessment, including penalties and accrued interest, 5339  
remains unpaid, the tax commissioner may file a certified copy 5340  
of the entry making the assessment final in the office of the 5341  
clerk of the court of common pleas of Franklin county or in the 5342  
office of the clerk of the court of common pleas of the county 5343  
in which the taxpayer resides, the taxpayer's casino facility or 5344  
sports gaming facility is located, or the taxpayer's principal 5345  
place of business in this state is located. Immediately upon the 5346  
filing of the entry, the clerk shall enter a judgment for the 5347  
state against the taxpayer assessed in the amount shown on the 5348  
entry. The judgment may be filed by the clerk in a loose-leaf 5349  
book entitled, "special judgments for the gross casino revenue 5350  
tax~~and~~, sports gaming receipts tax, and internet gambling 5351  
receipts tax." The judgment has the same effect as other 5352  
judgments. Execution shall issue upon the judgment at the 5353  
request of the tax commissioner, and all laws applicable to 5354  
sales on execution apply to sales made under the judgment. 5355

(5) If the assessment is not paid in its entirety within 5356  
sixty days after the day the assessment was issued, the portion 5357  
of the assessment consisting of tax due shall bear interest at 5358  
the rate per annum prescribed by section 5703.47 of the Revised 5359  
Code from the day the tax commissioner issued the assessment 5360  
until the assessment is paid or until it is certified to the 5361  
attorney general for collection under section 131.02 of the 5362  
Revised Code, whichever comes first. If the unpaid portion of 5363

the assessment is certified to the attorney general for 5364  
collection, the entire unpaid portion of the assessment shall 5365  
bear interest at the rate per annum prescribed by section 5366  
5703.47 of the Revised Code from the date of certification until 5367  
the date it is paid in its entirety. Interest shall be paid in 5368  
the same manner as the tax levied under section 5753.02~~or,~~ 5369  
5753.021, or 5753.022 of the Revised Code, as applicable, and 5370  
may be collected by the issuance of an assessment under this 5371  
section. 5372

(B) If the tax commissioner believes that collection of 5373  
the tax levied under section 5753.02~~or,~~ 5753.021, or 5753.022 5374  
of the Revised Code will be jeopardized unless proceedings to 5375  
collect or secure collection of the tax are instituted without 5376  
delay, the commissioner may issue a jeopardy assessment against 5377  
the taxpayer that is liable for the tax. Immediately upon the 5378  
issuance of a jeopardy assessment, the tax commissioner shall 5379  
file an entry with the clerk of the court of common pleas in the 5380  
manner prescribed by division (A) (4) of this section, and the 5381  
clerk shall proceed as directed in that division. Notice of the 5382  
jeopardy assessment shall be served on the taxpayer or the 5383  
taxpayer's authorized agent under section 5703.37 of the Revised 5384  
Code within five days after the filing of the entry with the 5385  
clerk. The total amount assessed is immediately due and payable, 5386  
unless the taxpayer assessed files a petition for reassessment 5387  
under division (A) (2) of this section and provides security in a 5388  
form satisfactory to the tax commissioner that is in an amount 5389  
sufficient to satisfy the unpaid balance of the assessment. If a 5390  
petition for reassessment has been filed, and if satisfactory 5391  
security has been provided, the tax commissioner shall proceed 5392  
under division (A) (3) of this section. Full or partial payment 5393  
of the assessment does not prejudice the tax commissioner's 5394

consideration of the petition for reassessment. 5395

(C) The tax commissioner shall immediately forward to the 5396  
treasurer of state all amounts the tax commissioner receives 5397  
under this section, and the amounts forwarded shall be treated 5398  
as if they were revenue arising from the tax levied under 5399  
section 5753.02~~or~~, 5753.021, or 5753.022 of the Revised Code, 5400  
as applicable. 5401

(D) Except as otherwise provided in this division, no 5402  
assessment shall be issued against a taxpayer for the tax levied 5403  
under section 5753.02~~or~~, 5753.021, or 5753.022 of the Revised 5404  
Code more than four years after the due date for filing the 5405  
return for the tax period for which the tax was reported, or 5406  
more than four years after the return for the tax period was 5407  
filed, whichever is later. This division does not bar an 5408  
assessment against a taxpayer who fails to file a return as 5409  
required by section 5753.04 of the Revised Code or who files a 5410  
fraudulent return, or when the taxpayer and the tax commissioner 5411  
waive in writing the time limitation. 5412

(E) If the tax commissioner possesses information that 5413  
indicates that the amount of tax a taxpayer is liable to pay 5414  
under section 5753.02~~or~~, 5753.021, or 5753.022 of the Revised 5415  
Code exceeds the amount the taxpayer paid, the tax commissioner 5416  
may audit a sample of the taxpayer's gross casino revenue~~or~~, 5417  
sports gaming receipts, or internet gambling receipts, as 5418  
applicable, over a representative period of time to ascertain 5419  
the amount of tax due, and may issue an assessment based on the 5420  
audit. The tax commissioner shall make a good faith effort to 5421  
reach agreement with the taxpayer in selecting a representative 5422  
sample. The tax commissioner may apply a sampling method only if 5423  
the tax commissioner has prescribed the method by rule. 5424

(F) If the whereabouts of a taxpayer who is liable for the 5425  
tax levied under section 5753.02~~or~~, 5753.021, or 5753.022 of 5426  
the Revised Code are unknown to the tax commissioner, the tax 5427  
commissioner shall proceed under section 5703.37 of the Revised 5428  
Code. 5429

**Sec. 5753.08.** If a taxpayer who is liable for the tax 5430  
levied under section 5753.02~~or~~, 5753.021, or 5753.022 of the 5431  
Revised Code sells a casino facility or sports gaming facility, 5432  
disposes of a casino facility or sports gaming facility in any 5433  
manner other than in the regular course of business, or quits 5434  
the casino gaming~~or~~, sports gaming business, or internet 5435  
gambling business, any tax owed by that person becomes 5436  
immediately due and payable, and the person shall pay the tax 5437  
due, including any applicable penalties and interest. The 5438  
person's successor shall withhold a sufficient amount of the 5439  
purchase money to cover the amounts due and unpaid until the 5440  
predecessor produces a receipt from the tax commissioner showing 5441  
that the amounts due have been paid or a certificate indicating 5442  
that no taxes are due. If the successor fails to withhold 5443  
purchase money, the successor is personally liable, up to the 5444  
purchase money amount, for amounts that were unpaid during the 5445  
operation of the business by the predecessor. 5446

**Sec. 5753.12.** (A) Notwithstanding any provision of this 5447  
chapter, any person who operates a casino facility without 5448  
holding a current, valid license issued under Chapter 3772. of 5449  
the Revised Code~~or~~, operates a sports gaming facility without 5450  
holding a current, valid license issued under Chapter 3775. of 5451  
the Revised Code, or conducts internet gambling without holding 5452  
a current, valid license issued under Chapter 3771. of the 5453  
Revised Code is liable for any amounts, including tax, interest, 5454  
and penalties, imposed under this chapter in the same manner as 5455

persons that do hold such a license. 5456

(B) The tax commissioner may issue an assessment against a 5457  
person described in division (A) of this section for any amount 5458  
due under this chapter in the same manner provided under section 5459  
5753.07 of the Revised Code. 5460

**Section 2.** That existing sections 109.572, 2915.01, 5461  
2915.02, 3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 3772.031, 5462  
3772.04, 3772.062, 5747.02, 5747.063, 5747.20, 5751.01, 5753.01, 5463  
5753.031, 5753.04, 5753.05, 5753.07, 5753.08, and 5753.12 of the 5464  
Revised Code are hereby repealed. 5465

**Section 3.** (A) The Executive Director of the Ohio Casino 5466  
Control Commission shall designate a launch date for internet 5467  
gambling that is as soon as practicable after the effective date 5468  
of this section and not later than March 31, 2026. No person 5469  
shall offer internet gambling in this state before the launch 5470  
date. 5471

(B) (1) The Executive Director of the Ohio Casino Control 5472  
Commission shall set a series of deadlines by which a person 5473  
must apply for an internet gambling license under Chapter 3771. 5474  
of the Revised Code, as enacted by this act, and meet all other 5475  
requirements for the license, in order to begin operating under 5476  
the license on the launch date. 5477

(2) If a person applies for an internet gambling license 5478  
after the application deadline, the Commission is not required 5479  
to review the application in time to issue the person a license 5480  
before the launch date. If a person applies for an internet 5481  
gambling license on or before the application deadline, but 5482  
fails to meet any other requirement for the license by the 5483  
applicable deadline to do so, the Commission is not required to 5484

issue the person a license before the launch date. 5485

(C) During the period beginning on the effective date of 5486  
this section and ending on October 1, 2026, all of the following 5487  
apply: 5488

(1) At the request of an applicant for an internet 5489  
gambling license under Chapter 3771. of the Revised Code, as 5490  
enacted by this act, the Executive Director of the Ohio Casino 5491  
Control Commission may issue a provisional internet gambling 5492  
license of the applicable type to the applicant, so long as the 5493  
applicant has submitted a completed application for the license, 5494  
including paying the required application fee. The Commission 5495  
may prescribe by rule the requirements to receive a provisional 5496  
internet gambling license, including additional application and 5497  
license fees. 5498

(2) In evaluating a request for a provisional internet 5499  
gambling license, the Executive Director may consider the 5500  
applicant's apparent eligibility for an internet gambling 5501  
license under Chapter 3771. of the Revised Code, as enacted by 5502  
this act, including whether the applicant has previously 5503  
undergone a suitability investigation similar to the 5504  
investigation the applicant must undergo to receive the internet 5505  
gambling license. 5506

(3) The Executive Director shall determine the period for 5507  
which a provisional internet gambling license is valid, provided 5508  
that the period shall not exceed three months. The Executive 5509  
Director may renew a provisional internet gambling license for 5510  
one additional period not to exceed three months. 5511

**Section 4.** Section 3772.03 of the Revised Code is 5512  
presented in this act as a composite of the section as amended 5513

by H.B 29 of the 134th General Assembly and both H.B. 49 and 5514  
H.B. 132 of the 132nd General Assembly. The General Assembly, 5515  
applying the principle stated in division (B) of section 1.52 of 5516  
the Revised Code that amendments are to be harmonized if 5517  
reasonably capable of simultaneous operation, finds that the 5518  
composite is the resulting version of the section in effect 5519  
prior to the effective date of the section as presented in this 5520  
act. 5521