

**As Introduced**

**136th General Assembly  
Regular Session  
2025-2026**

**S. B. No. 150**

**Senator Blessing**

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To amend sections 123.28, 123.281, 5753.021, and 5753.031 and to enact section 123.282 of the Revised Code to increase the sports gaming tax, to allocate revenue from the increased tax to fund sports venues and interscholastic athletics, and to create a commission to evaluate projects and award sports venue funds.

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

**Section 1.** That sections 123.28, 123.281, 5753.021, and 5753.031 be amended and section 123.282 of the Revised Code be enacted to read as follows:

**Sec. 123.28.** As used in this section and in ~~section~~ sections 123.281 and 123.282 of the Revised Code:

(A) "Culture" means any of the following:

(1) Visual, musical, dramatic, graphic, design, and other arts, including, but not limited to, architecture, dance, literature, motion pictures, music, painting, photography, sculpture, and theater, and the provision of training or education in these arts;

(2) The presentation or making available, in museums or other indoor or outdoor facilities, of principles of science and

their development, use, or application in business, industry, or 21  
commerce or of the history, heritage, development, presentation, 22  
and uses of the arts described in division (A) (1) of this 23  
section and of transportation; 24

(3) The preservation, presentation, or making available of 25  
features of archaeological, architectural, environmental, or 26  
historical interest or significance in a state historical 27  
facility or a local historical facility. 28

(B) "Cultural organization" means either of the following: 29

(1) A governmental agency or Ohio nonprofit corporation, 30  
including the Ohio history connection, that provides programs or 31  
activities in areas directly concerned with culture; 32

(2) A regional arts and cultural district as defined in 33  
section 3381.01 of the Revised Code. 34

(C) "Cultural project" means all or any portion of an Ohio 35  
cultural facility for which the general assembly has made an 36  
appropriation or has specifically authorized the spending of 37  
money or the making of rental payments relating to the financing 38  
of construction. 39

(D) "Cooperative use agreement" means a contract between 40  
the Ohio facilities construction commission and a cultural 41  
organization providing the terms and conditions of the 42  
cooperative use of an Ohio cultural facility. 43

(E) "Costs of operation" means amounts required to manage 44  
an Ohio cultural facility that are incurred following the 45  
completion of construction of its cultural project, provided 46  
that both of the following apply: 47

(1) Those amounts either: 48

(a) Have been committed to a fund dedicated to that 49  
purpose; 50

(b) Equal the principal of any endowment fund, the income 51  
from which is dedicated to that purpose. 52

(2) The commission and the cultural organization have 53  
executed an agreement with respect to either of those funds. 54

(F) "Governmental agency" means a state agency, a state 55  
institution of higher education as defined in section 3345.12 of 56  
the Revised Code, a municipal corporation, county, township, or 57  
school district, a port authority created under Chapter 4582. of 58  
the Revised Code, any other political subdivision or special 59  
district in this state established by or pursuant to law, or any 60  
combination of these entities; except where otherwise indicated, 61  
the United States or any department, division, or agency of the 62  
United States, or any agency, commission, or authority 63  
established pursuant to an interstate compact or agreement. 64

(G) "Local contributions" means the value of an asset 65  
provided by or on behalf of a cultural organization from sources 66  
other than the state, the value and nature of which shall be 67  
approved by the Ohio facilities construction commission, in its 68  
sole discretion. "Local contributions" may include the value of 69  
the site where a cultural project is to be constructed. All 70  
"local contributions," except a contribution attributable to 71  
such a site, shall be for the costs of construction of a 72  
cultural project or the creation or expansion of an endowment 73  
for the costs of operation of a cultural facility. 74

(H) "Local historical facility" means a site or facility, 75  
other than a state historical facility, of archaeological, 76  
architectural, environmental, or historical interest or 77

significance, or a facility, including a storage facility, 78  
appurtenant to the operations of such a site or facility, that 79  
is owned by a cultural organization and is used for or in 80  
connection with cultural activities, including the presentation 81  
or making available of culture to the public. 82

(I) "Manage," "operate," or "management" means the 83  
provision of, or the exercise of control over the provision of, 84  
activities: 85

(1) Relating to culture for an Ohio cultural facility, 86  
including as applicable, but not limited to, providing for 87  
displays, exhibitions, specimens, and models; booking of 88  
artists, performances, or presentations; scheduling; and hiring 89  
or contracting for directors, curators, technical and scientific 90  
staff, ushers, stage managers, and others directly related to 91  
the cultural activities in the facility; but not including 92  
general building services; 93

(2) Relating to sports and athletic events for an Ohio 94  
sports facility, including as applicable, but not limited to, 95  
providing for booking of athletes, teams, and events; 96  
scheduling; and hiring or contracting for staff, ushers, 97  
managers, and others directly related to the sports and athletic 98  
events in the facility; but not including general building 99  
services. 100

(J) "Ohio cultural facility" means any of the following: 101

(1) The theaters located in the state office tower at 77 102  
South High street in Columbus; 103

(2) Any cultural facility in this state that is managed 104  
directly by, or is subject to a cooperative use or management 105  
agreement with, the Ohio facilities construction commission. 106

(3) A state historical facility or a local historical facility. 107  
108

(K) "Construction" includes acquisition, including 109  
acquisition by lease-purchase, demolition, reconstruction, 110  
alteration, renovation, remodeling, enlargement, improvement, 111  
site improvements, and related equipping and furnishing. 112

(L) "State historical facility" means a site or facility 113  
that has all of the following characteristics: 114

(1) It is created, supervised, operated, protected, 115  
maintained, and promoted by the Ohio history connection pursuant 116  
to the Ohio history connection's performance of public functions 117  
under sections 149.30 and 149.302 of the Revised Code. 118

(2) Its title must reside wholly or in part with the 119  
state, the Ohio history connection, or both the state and the 120  
Ohio history connection. 121

(3) It is managed directly by or is subject to a 122  
cooperative use or management agreement with the Ohio facilities 123  
construction commission and is used for or in connection with 124  
cultural activities, including the presentation or making 125  
available of culture to the public. 126

(M) "Ohio sports facility" means all or a portion of a 127  
stadium, arena, tennis facility, motorsports complex, or other 128  
capital facility in this state. A primary purpose of the 129  
facility shall be to provide a site or venue for the 130  
presentation to the public of motorsports events, professional 131  
tennis tournaments, or events of one or more major or minor 132  
league professional athletic or sports teams that are associated 133  
with the state or with a city or region of the state. The 134  
facility shall be, in the case of a motorsports complex, owned 135

by the state or governmental agency, or in all other instances, 136  
owned by or located on real property owned by the state or a 137  
governmental agency, and includes all parking facilities, 138  
walkways, and other auxiliary facilities, equipment, 139  
furnishings, and real and personal property and interests and 140  
rights therein, that may be appropriate for or used for or in 141  
connection with the facility or its operation, for capital costs 142  
of which state funds are spent pursuant to this section and 143  
section 123.281 of the Revised Code. A facility constructed as 144  
an Ohio sports facility may be both an Ohio cultural facility 145  
and an Ohio sports facility. 146

(N) "Motorsports" means sporting events in which motor 147  
vehicles are driven on a clearly demarcated tracked surface. 148

(O) "Professional sports franchise" means a member of the 149  
national football league, women's national football conference, 150  
women's football alliance, women's football league association, 151  
national hockey league, professional women's hockey league, 152  
major league baseball, women's professional baseball league, 153  
major league soccer, national women's soccer league, national 154  
basketball association, or the women's national basketball 155  
association, or a successor of such an entity. 156

(P) "Minor league sports franchise" means a sports 157  
franchise that is officially affiliated as a developmental 158  
league for a professional sports franchise. 159

**Sec. 123.281.** (A) The Ohio facilities construction 160  
commission shall provide for the construction of a cultural 161  
project in conformity with Chapter 153. of the Revised Code, 162  
except for construction services provided on behalf of the state 163  
by a governmental agency or a cultural organization in 164  
accordance with divisions (B) and (C) of this section. 165

(B) In order for a governmental agency or a cultural 166  
organization to provide construction services on behalf of the 167  
state for a cultural project, other than a state historical 168  
facility, for which the general assembly has made an 169  
appropriation or specifically authorized the spending of money 170  
or the making of rental payments relating to the financing of 171  
the construction, the governmental agency or cultural 172  
organization shall submit to the Ohio facilities construction 173  
commission a cooperative use agreement that includes, but is not 174  
limited to, provisions that: 175

(1) Specify how the proposed project will support culture; 176

(2) Specify that the governmental agency or cultural 177  
organization has local contributions amounting to not less than 178  
fifty per cent of the total state funding for the cultural 179  
project; 180

(3) Specify that the funds shall be used only for 181  
construction; 182

(4) Identify the facility to be constructed, renovated, 183  
remodeled, or improved; 184

(5) Specify that the project scope meets the intent and 185  
purpose of the project appropriation and that the project can be 186  
completed and ready to support culture without exceeding 187  
appropriated funds; 188

(6) Specify that the governmental agency or cultural 189  
organization shall hold the Ohio facilities construction 190  
commission harmless from all liability for the operation and 191  
maintenance costs of the facility; 192

(7) Specify that the agreement or any actions taken under 193  
it are not subject to Chapter 123. or 153. of the Revised Code, 194

except for sections 123.20, 123.201, 123.21, 123.28, 123.281, 195  
and 153.011 of the Revised Code, and are subject to Chapter 196  
4115. of the Revised Code; and 197

(8) Provide that amendments to the agreement shall require 198  
the approval of the Ohio facilities construction commission. 199

(C) In order for a cultural organization to provide 200  
construction services on behalf of the state for a state 201  
historical facility for which the general assembly has made an 202  
appropriation or specifically authorized the spending of money 203  
or the making of rental payments relating to the financing of 204  
the construction, the cultural organization shall submit to the 205  
Ohio facilities construction commission a cooperative use 206  
agreement that includes, but is not limited to, provisions that: 207

(1) Specify how the proposed project will support culture; 208

(2) Specify that the funds shall be used only for 209  
construction; 210

(3) Specify that not more than three per cent of the funds 211  
may be used by the cultural organization to administer the 212  
project; 213

(4) Identify the facility to be constructed, renovated, 214  
remodeled, or improved; 215

(5) Specify that the project scope meets the intent and 216  
purpose of the project appropriation and that the project can be 217  
completed and ready to support culture without exceeding 218  
appropriated funds; 219

(6) Specify that the cultural organization shall hold the 220  
Ohio facilities construction commission harmless from all 221  
liability for the operation and maintenance costs of the 222



facility; 223

(7) Specify that the agreement or any actions taken under 224  
it are not subject to Chapter 123., 153., or 4115. of the 225  
Revised Code, except for sections 123.20, 123.201, 123.21, 226  
123.28, and 123.281 of the Revised Code; and 227

(8) Provide that amendments to the agreement shall require 228  
the approval of the Ohio facilities construction commission. 229

(D) For an Ohio sports facility that is financed in part 230  
by obligations issued under Chapter 154. of the Revised Code, 231  
construction services shall be provided on behalf of the state 232  
by or at the direction of the governmental agency or nonprofit 233  
corporation that will own or be responsible for the management 234  
of the facility. Any construction services to be provided by a 235  
governmental agency or nonprofit corporation shall be specified 236  
in a cooperative use agreement between the Ohio facilities 237  
construction commission and the governmental agency or nonprofit 238  
corporation. The agreement and any actions taken under it are 239  
not subject to Chapter 123. or 153. of the Revised Code, except 240  
for sections 123.20, 123.201, 123.21, 123.28, 123.281, and 241  
153.011 of the Revised Code, and are subject to Chapter 4115. of 242  
the Revised Code. 243

(E) State-Except as provided in section 123.282 of the 244  
Revised Code, state funds shall not be used to pay or reimburse 245  
more than fifteen per cent of the initial estimated construction 246  
cost of an Ohio sports facility, excluding any site acquisition 247  
cost, and no state funds, including any state bond proceeds, 248  
shall be spent on any Ohio sports facility under this chapter 249  
unless, with respect to that facility, all of the following 250  
apply: 251

(1) The Ohio facilities construction commission has 252  
received a financial and development plan satisfactory to it, 253  
and provision has been made, by agreement or otherwise, 254  
satisfactory to the commission, for a contribution amounting to 255  
not less than eighty-five per cent of the total estimated 256  
construction cost of the facility, excluding any site 257  
acquisition cost, from sources other than the state. 258

(2) The general assembly has specifically authorized the 259  
spending of money on, or made an appropriation for, the 260  
construction of the facility, or for rental payments relating to 261  
state financing of all or a portion of the costs of constructing 262  
the facility. Authorization to spend money, or an appropriation, 263  
for planning or determining the feasibility of or need for the 264  
facility does not constitute authorization to spend money on, or 265  
an appropriation for, costs of constructing the facility. 266

(3) If state bond proceeds are being used for the Ohio 267  
sports facility, the state or a governmental agency owns or has 268  
sufficient property interests in the facility or in the site of 269  
the facility or in the portion or portions of the facility 270  
financed from proceeds of state bonds, which may include, but is 271  
not limited to, the right to use or to require the use of the 272  
facility for the presentation of sport and athletic events to 273  
the public at the facility. 274

(F) In addition to the requirements of division (E) of 275  
this section, no state funds, including any state bond proceeds, 276  
shall be spent on any Ohio sports facility that is a motorsports 277  
complex, unless, with respect to that facility, both of the 278  
following apply: 279

(1) Motorsports events shall be presented at the facility 280  
pursuant to a lease entered into with the owner of the facility. 281

The term of the lease shall be for a period of not less than the 282  
greater of the useful life of the portion of the facility 283  
financed from proceeds of state bonds as determined using the 284  
guidelines for maximum maturities as provided under divisions 285  
(B) and (C) of section 133.20 of the Revised Code, or the period 286  
of time remaining to the date of payment or provision for 287  
payment of outstanding state bonds allocable to costs of the 288  
facility, all as determined by the director of budget and 289  
management and certified by the executive director of the Ohio 290  
facilities construction commission and to the treasurer of 291  
state. 292

(2) Any motorsports organization that commits to using the 293  
facility for an established period of time shall give the 294  
political subdivision in which the facility is located not less 295  
than six months' advance notice if the organization intends to 296  
cease utilizing the facility prior to the expiration of that 297  
established period. Such a motorsports organization shall be 298  
liable to the state for any state funds used on the construction 299  
costs of the facility. 300

(G) In addition to the requirements of division (E) of 301  
this section, no state bond proceeds shall be spent on any Ohio 302  
sports facility that is a tennis facility, unless the owner or 303  
manager of the facility provides contractual commitments from a 304  
national or international professional tennis organization in a 305  
form acceptable to the Ohio facilities construction commission 306  
that assures that one or more sanctioned professional tennis 307  
events will be presented at the facility during each year that 308  
the bonds remain outstanding. 309

Sec. 123.282. (A) The sports venue redevelopment 310  
commission is created. The commission shall evaluate and approve 311

projects to be supported by the sports venue redevelopment fund 312  
created under division (A) (5) of section 5753.031 of the Revised 313  
Code. The sports venue redevelopment fund shall be used to 314  
support the renovation or construction of Ohio sports facilities 315  
within the state as determined by the commission. 316

(B) The commission consists of the following members: 317

(1) Three members appointed by the governor; 318

(2) Two members appointed by the speaker of the house of 319  
representatives; 320

(3) Two members appointed by the president of the senate. 321

The members shall serve at the pleasure of the appointing 322  
authority. All members shall receive any actual and necessary 323  
expenses. All members shall be current residents of the state. 324  
No member shall serve on the commission more than eight years, 325  
whether consecutive or not. 326

(C) No member of the commission shall have any financial 327  
interest in, contract with, represent, advise, or be employed by 328  
any professional sports franchise, professional sports league, 329  
or minor league sports franchise before appointment, during the 330  
time of appointment, or for two years after appointment. 331

(D) All projects supported by the sports venue 332  
redevelopment fund shall be evaluated and approved by a majority 333  
vote of the commission. The commission shall adopt policies and 334  
procedures for the administration of the fund and for project 335  
evaluation and selection. 336

(1) For an Ohio sports facility to receive funding from 337  
the sports venue redevelopment fund, the facility shall meet all 338  
of the following requirements: 339

(a) The facility is owned by the state or a political 340  
subdivision of the state. 341

(b) A primary purpose of the facility is to provide a site 342  
or venue for the presentation of events of a professional sports 343  
franchise or minor league sports franchise that is committed to 344  
playing a majority of the franchise's home games at the facility 345  
after completion of the construction or renovation of the 346  
facility. 347

(c) The professional sports franchise or minor league 348  
sports franchise using the facility is located in this state. 349

(2) An eligible Ohio sports facility may receive not more 350  
than forty per cent of the total project cost under this 351  
section, excluding site acquisition costs. 352

(3) In awarding funds from the sports venue redevelopment 353  
fund, the commission shall consider all of the following: 354

(a) The total number of seats in the facility; 355

(b) The actual or projected annual facility attendance; 356

(c) The total square footage of the facility complex and 357  
the total square footage of usable and programmable space in the 358  
facility; 359

(d) Whether the facility is domed or open air and the 360  
mechanical complexity of the facility; 361

(e) Whether the facility is usable by the public for other 362  
purposes, such as for conference centers, concerts, or other 363  
entertainment venues and facilities; 364

(f) The age of the facility and any public or private 365  
capital investments in the facility since its initial 366

construction; 367

(g) The remaining or extended lease term of any current 368  
tenants; 369

(h) Whether there exists, and if so the terms and 370  
conditions of, any nonrelocation agreements. 371

**Sec. 5753.021.** For the purposes of funding the education 372  
and interscholastic athletic needs of this state, funding 373  
efforts to alleviate problem sports gaming, to continue to 374  
derive economic impact from publicly owned professional sports 375  
facilities in Ohio, and defraying the costs of enforcing and 376  
administering the law governing sports gaming and the tax levied 377  
by this section, a tax is hereby levied on the sports gaming 378  
receipts of a sports gaming proprietor at the rate of ~~twenty-~~ 379  
thirty-six per cent of the sports gaming receipts received by 380  
the proprietor from the operation of sports gaming in this 381  
state. 382

The tax imposed under this section is in addition to any 383  
other taxes or fees imposed under the Revised Code. 384

**Sec. 5753.031.** (A) For the purpose of receiving and 385  
distributing, and accounting for, revenue received from the tax 386  
levied by section 5753.021 of the Revised Code and from fines 387  
imposed under Chapter 3775. of the Revised Code, the following 388  
funds are created in the state treasury: 389

(1) The sports gaming revenue fund; 390

(2) The sports gaming tax administration fund, which the 391  
tax commissioner shall use to defray the costs incurred in 392  
administering the tax levied by section 5753.021 of the Revised 393  
Code; 394

(3) The sports gaming profits education fund, which shall 395  
be used for the support of public and nonpublic education for 396  
students in grades kindergarten through twelve as determined in 397  
appropriations made by the general assembly. ; 398

(4) The problem sports gaming fund; 399

(5) The sports venue redevelopment fund, which shall be 400  
used for the support of renovation or construction of Ohio 401  
sports facilities within the state as determined by the sports 402  
venue redevelopment commission as set forth in section 123.282 403  
of the Revised Code; 404

(6) The interscholastic athletics fund, which shall be 405  
used for the support of interscholastic athletics and other 406  
extracurricular activities for students in grades kindergarten 407  
through twelve as determined in appropriations made by the 408  
general assembly. 409

(B) (1) All of the following shall be deposited into the 410  
sports gaming revenue fund: 411

(a) All money collected from the tax levied under section 412  
5753.021 of the Revised Code; 413

(b) The remainder of the fees described in division (G) (2) 414  
of section 3775.02 of the Revised Code, after the Ohio casino 415  
control commission deposits the required amount in the sports 416  
gaming profits veterans fund under that division; 417

(c) Unclaimed winnings collected under division (F) of 418  
section 3775.10 of the Revised Code; 419

(d) Any fines collected under Chapter 3775. of the Revised 420  
Code. 421

(2) All other fees collected under Chapter 3775. of the 422

Revised Code shall be deposited into the casino control 423  
commission fund created under section 5753.03 of the Revised 424  
Code. 425

(C) (1) From the sports gaming revenue fund, the director 426  
of budget and management shall transfer as needed to the tax 427  
refund fund amounts equal to the refunds certified by the tax 428  
commissioner under section 5753.06 of the Revised Code and 429  
attributable to the tax levied under section 5753.021 of the 430  
Revised Code. 431

(2) Not later than the fifteenth day of each month, the 432  
director of budget and management shall transfer from the sports 433  
gaming revenue fund to the sports gaming tax administration fund 434  
the amount necessary to reimburse the department of taxation's 435  
actual expenses incurred in administering the tax levied under 436  
section 5753.021 of the Revised Code. 437

(3) Of the amount in the sports gaming revenue fund 438  
remaining after making the transfers required by divisions (C) 439  
(1) and (2) of this section, the director of budget and 440  
management shall transfer, on or before the fifteenth day of the 441  
month following the end of each calendar quarter, amounts to 442  
each fund as follows: 443

(a) ~~Ninety-eight per cent~~ 54.44% to the sports gaming 444  
profits education fund; 445

(b) ~~Two per cent~~ 1.11% to the problem sports gaming fund; 446

(c) 40.89% to the sports venue redevelopment fund; 447

(d) 3.56% to the interscholastic athletics fund. 448

(D) All interest generated by the funds created under this 449  
section shall be credited back to them. 450



**Section 2.** That existing sections 123.28, 123.281, 451  
5753.021, and 5753.031 of the Revised Code are hereby repealed. 452

**Section 3.** The amendment by this act of sections 5753.021 453  
and 5753.031 of the Revised Code applies to sports gaming 454  
receipts received on and after the first day of the first month 455  
after the effective date of those sections. 456

**Section 4.** Section 123.28 of the Revised Code is presented 457  
in this act as a composite of the section as amended by both 458  
H.B. 64 and H.B. 141 of the 131st General Assembly. The General 459  
Assembly, applying the principle stated in division (B) of 460  
section 1.52 of the Revised Code that amendments are to be 461  
harmonized if reasonably capable of simultaneous operation, 462  
finds that the composite is the resulting version of the section 463  
in effect prior to the effective date of the section as 464  
presented in this act. 465