

As Introduced

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

S. B. No. 150

Senator Blessing

To amend sections 123.28, 123.281, 5753.021, and	1
5753.031 and to enact section 123.282 of the	2
Revised Code to increase the sports gaming tax,	3
to allocate revenue from the increased tax to	4
fund sports venues and interscholastic	5
athletics, and to create a commission to	6
evaluate projects and award sports venue funds.	7

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

Section 1. That sections 123.28, 123.281, 5753.021, and	8
5753.031 be amended and section 123.282 of the Revised Code be	9
enacted to read as follows:	10

Sec. 123.28. As used in this section and in section	11
<u>sections 123.281 and 123.282</u> of the Revised Code:	12

(A) "Culture" means any of the following:	13
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(1) Visual, musical, dramatic, graphic, design, and other	14
arts, including, but not limited to, architecture, dance,	15
literature, motion pictures, music, painting, photography,	16
sculpture, and theater, and the provision of training or	17
education in these arts;	18

(2) The presentation or making available, in museums or	19
other indoor or outdoor facilities, of principles of science and	20

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