

As Introduced

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

S. B. No. 199

Senator Blessing

To amend sections 123.28, 123.281, 5753.01,
5753.031, 5753.04, 5753.05, 5753.06, 5753.07,
5753.08, and 5753.12 and to enact sections
123.282 and 5753.022 of the Revised Code to levy
a fee on gross sports gaming wagers and to use
revenue from the fee to support publicly owned
professional sports facilities and
interscholastic athletics.

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

Section 1. That sections 123.28, 123.281, 5753.01,
5753.031, 5753.04, 5753.05, 5753.06, 5753.07, 5753.08, and
5753.12 be amended and sections 123.282 and 5753.022 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 21
other indoor or outdoor facilities, of principles of science and 22
their development, use, or application in business, industry, or 23
commerce or of the history, heritage, development, presentation, 24
and uses of the arts described in division (A)(1) of this 25
section and of transportation; 26

(3) The preservation, presentation, or making available of 27
features of archaeological, architectural, environmental, or 28
historical interest or significance in a state historical 29
facility or a local historical facility. 30

(B) "Cultural organization" means either of the following: 31

(1) A governmental agency or Ohio nonprofit corporation, 32
including the Ohio history connection, that provides programs or 33
activities in areas directly concerned with culture; 34

(2) A regional arts and cultural district as defined in 35
section 3381.01 of the Revised Code. 36

(C) "Cultural project" means all or any portion of an Ohio 37
cultural facility for which the general assembly has made an 38
appropriation or has specifically authorized the spending of 39
money or the making of rental payments relating to the financing 40
of construction. 41

(D) "Cooperative use agreement" means a contract between 42
the Ohio facilities construction commission and a cultural 43
organization providing the terms and conditions of the 44
cooperative use of an Ohio cultural facility. 45

(E) "Costs of operation" means amounts required to manage 46
an Ohio cultural facility that are incurred following the 47
completion of construction of its cultural project, provided 48
that both of the following apply: 49

(1) Those amounts either:	50
(a) Have been committed to a fund dedicated to that purpose;	51 52
(b) Equal the principal of any endowment fund, the income from which is dedicated to that purpose.	53 54
(2) The commission and the cultural organization have executed an agreement with respect to either of those funds.	55 56
(F) "Governmental agency" means a state agency, a state institution of higher education as defined in section 3345.12 of the Revised Code, a municipal corporation, county, township, or school district, a port authority created under Chapter 4582. of the Revised Code, any other political subdivision or special district in this state established by or pursuant to law, or any combination of these entities; except where otherwise indicated, the United States or any department, division, or agency of the United States, or any agency, commission, or authority established pursuant to an interstate compact or agreement.	57 58 59 60 61 62 63 64 65 66
(G) "Local contributions" means the value of an asset provided by or on behalf of a cultural organization from sources other than the state, the value and nature of which shall be approved by the Ohio facilities construction commission, in its sole discretion. "Local contributions" may include the value of the site where a cultural project is to be constructed. All "local contributions," except a contribution attributable to such a site, shall be for the costs of construction of a cultural project or the creation or expansion of an endowment for the costs of operation of a cultural facility.	67 68 69 70 71 72 73 74 75 76
(H) "Local historical facility" means a site or facility, other than a state historical facility, of archaeological,	77 78

architectural, environmental, or historical interest or 79
significance, or a facility, including a storage facility, 80
appurtenant to the operations of such a site or facility, that 81
is owned by a cultural organization and is used for or in 82
connection with cultural activities, including the presentation 83
or making available of culture to the public. 84

(I) "Manage," "operate," or "management" means the 85
provision of, or the exercise of control over the provision of, 86
activities: 87

(1) Relating to culture for an Ohio cultural facility, 88
including as applicable, but not limited to, providing for 89
displays, exhibitions, specimens, and models; booking of 90
artists, performances, or presentations; scheduling; and hiring 91
or contracting for directors, curators, technical and scientific 92
staff, ushers, stage managers, and others directly related to 93
the cultural activities in the facility; but not including 94
general building services; 95

(2) Relating to sports and athletic events for an Ohio 96
sports facility, including as applicable, but not limited to, 97
providing for booking of athletes, teams, and events; 98
scheduling; and hiring or contracting for staff, ushers, 99
managers, and others directly related to the sports and athletic 100
events in the facility; but not including general building 101
services. 102

(J) "Ohio cultural facility" means any of the following: 103

(1) The theaters located in the state office tower at 77 104
South High street in Columbus; 105

(2) Any cultural facility in this state that is managed 106
directly by, or is subject to a cooperative use or management 107

agreement with, the Ohio facilities construction commission. 108

(3) A state historical facility or a local historical 109
facility. 110

(K) "Construction" includes acquisition, including 111
acquisition by lease-purchase, demolition, reconstruction, 112
alteration, renovation, remodeling, enlargement, improvement, 113
site improvements, and related equipping and furnishing. 114

(L) "State historical facility" means a site or facility 115
that has all of the following characteristics: 116

(1) It is created, supervised, operated, protected, 117
maintained, and promoted by the Ohio history connection pursuant 118
to the Ohio history connection's performance of public functions 119
under sections 149.30 and 149.302 of the Revised Code. 120

(2) Its title must reside wholly or in part with the 121
state, the Ohio history connection, or both the state and the 122
Ohio history connection. 123

(3) It is managed directly by or is subject to a 124
cooperative use or management agreement with the Ohio facilities 125
construction commission and is used for or in connection with 126
cultural activities, including the presentation or making 127
available of culture to the public. 128

(M) "Ohio sports facility" means all or a portion of a 129
stadium, arena, tennis facility, motorsports complex, or other 130
capital facility in this state. A primary purpose of the 131
facility shall be to provide a site or venue for the 132
presentation to the public of motorsports events, professional 133
tennis tournaments, or events of one or more major or minor 134
league professional athletic or sports teams that are associated 135
with the state or with a city or region of the state. The 136

facility shall be, in the case of a motorsports complex, owned 137
by the state or governmental agency, or in all other instances, 138
owned by or located on real property owned by the state or a 139
governmental agency, and includes all parking facilities, 140
walkways, and other auxiliary facilities, equipment, 141
furnishings, and real and personal property and interests and 142
rights therein, that may be appropriate for or used for or in 143
connection with the facility or its operation, for capital costs 144
of which state funds are spent pursuant to this section and 145
section 123.281 of the Revised Code. A facility constructed as 146
an Ohio sports facility may be both an Ohio cultural facility 147
and an Ohio sports facility. 148

(N) "Motorsports" means sporting events in which motor 149
vehicles are driven on a clearly demarcated tracked surface. 150

(O) "Professional sports franchise" means a member of the 151
national football league, women's national football conference, 152
women's football alliance, women's football league association, 153
national hockey league, professional women's hockey league, 154
major league baseball, women's professional baseball league, 155
major league soccer, national women's soccer league, national 156
basketball association, or the women's national basketball 157
association, or a successor of such an entity. 158

(P) "Minor league sports franchise" means a sports 159
franchise that is officially affiliated as a developmental 160
league for a professional sports franchise. 161

Sec. 123.281. (A) The Ohio facilities construction 162
commission shall provide for the construction of a cultural 163
project in conformity with Chapter 153. of the Revised Code, 164
except for construction services provided on behalf of the state 165
by a governmental agency or a cultural organization in 166

accordance with divisions (B) and (C) of this section. 167

(B) In order for a governmental agency or a cultural 168
organization to provide construction services on behalf of the 169
state for a cultural project, other than a state historical 170
facility, for which the general assembly has made an 171
appropriation or specifically authorized the spending of money 172
or the making of rental payments relating to the financing of 173
the construction, the governmental agency or cultural 174
organization shall submit to the Ohio facilities construction 175
commission a cooperative use agreement that includes, but is not 176
limited to, provisions that: 177

(1) Specify how the proposed project will support culture; 178

(2) Specify that the governmental agency or cultural 179
organization has local contributions amounting to not less than 180
fifty per cent of the total state funding for the cultural 181
project; 182

(3) Specify that the funds shall be used only for 183
construction; 184

(4) Identify the facility to be constructed, renovated, 185
remodeled, or improved; 186

(5) Specify that the project scope meets the intent and 187
purpose of the project appropriation and that the project can be 188
completed and ready to support culture without exceeding 189
appropriated funds; 190

(6) Specify that the governmental agency or cultural 191
organization shall hold the Ohio facilities construction 192
commission harmless from all liability for the operation and 193
maintenance costs of the facility; 194

(7) Specify that the agreement or any actions taken under 195
it are not subject to Chapter 123. or 153. of the Revised Code, 196
except for sections 123.20, 123.201, 123.21, 123.28, 123.281, 197
and 153.011 of the Revised Code, and are subject to Chapter 198
4115. of the Revised Code; and 199

(8) Provide that amendments to the agreement shall require 200
the approval of the Ohio facilities construction commission. 201

(C) In order for a cultural organization to provide 202
construction services on behalf of the state for a state 203
historical facility for which the general assembly has made an 204
appropriation or specifically authorized the spending of money 205
or the making of rental payments relating to the financing of 206
the construction, the cultural organization shall submit to the 207
Ohio facilities construction commission a cooperative use 208
agreement that includes, but is not limited to, provisions that: 209

(1) Specify how the proposed project will support culture; 210

(2) Specify that the funds shall be used only for 211
construction; 212

(3) Specify that not more than three per cent of the funds 213
may be used by the cultural organization to administer the 214
project; 215

(4) Identify the facility to be constructed, renovated, 216
remodeled, or improved; 217

(5) Specify that the project scope meets the intent and 218
purpose of the project appropriation and that the project can be 219
completed and ready to support culture without exceeding 220
appropriated funds; 221

(6) Specify that the cultural organization shall hold the 222

Ohio facilities construction commission harmless from all 223
liability for the operation and maintenance costs of the 224
facility; 225

(7) Specify that the agreement or any actions taken under 226
it are not subject to Chapter 123., 153., or 4115. of the 227
Revised Code, except for sections 123.20, 123.201, 123.21, 228
123.28, and 123.281 of the Revised Code; and 229

(8) Provide that amendments to the agreement shall require 230
the approval of the Ohio facilities construction commission. 231

(D) For an Ohio sports facility that is financed in part 232
by obligations issued under Chapter 154. of the Revised Code, 233
construction services shall be provided on behalf of the state 234
by or at the direction of the governmental agency or nonprofit 235
corporation that will own or be responsible for the management 236
of the facility. Any construction services to be provided by a 237
governmental agency or nonprofit corporation shall be specified 238
in a cooperative use agreement between the Ohio facilities 239
construction commission and the governmental agency or nonprofit 240
corporation. The agreement and any actions taken under it are 241
not subject to Chapter 123. or 153. of the Revised Code, except 242
for sections 123.20, 123.201, 123.21, 123.28, 123.281, and 243
153.011 of the Revised Code, and are subject to Chapter 4115. of 244
the Revised Code. 245

(E) ~~State~~ Except as provided in section 123.282 of the 246
Revised Code, state funds shall not be used to pay or reimburse 247
more than fifteen per cent of the initial estimated construction 248
cost of an Ohio sports facility, excluding any site acquisition 249
cost, and no state funds, including any state bond proceeds, 250
shall be spent on any Ohio sports facility under this chapter 251
unless, with respect to that facility, all of the following 252

apply: 253

(1) The Ohio facilities construction commission has 254
received a financial and development plan satisfactory to it, 255
and provision has been made, by agreement or otherwise, 256
satisfactory to the commission, for a contribution amounting to 257
not less than eighty-five per cent of the total estimated 258
construction cost of the facility, excluding any site 259
acquisition cost, from sources other than the state. 260

(2) The general assembly has specifically authorized the 261
spending of money on, or made an appropriation for, the 262
construction of the facility, or for rental payments relating to 263
state financing of all or a portion of the costs of constructing 264
the facility. Authorization to spend money, or an appropriation, 265
for planning or determining the feasibility of or need for the 266
facility does not constitute authorization to spend money on, or 267
an appropriation for, costs of constructing the facility. 268

(3) If state bond proceeds are being used for the Ohio 269
sports facility, the state or a governmental agency owns or has 270
sufficient property interests in the facility or in the site of 271
the facility or in the portion or portions of the facility 272
financed from proceeds of state bonds, which may include, but is 273
not limited to, the right to use or to require the use of the 274
facility for the presentation of sport and athletic events to 275
the public at the facility. 276

(F) In addition to the requirements of division (E) of 277
this section, no state funds, including any state bond proceeds, 278
shall be spent on any Ohio sports facility that is a motorsports 279
complex, unless, with respect to that facility, both of the 280
following apply: 281

(1) Motorsports events shall be presented at the facility 282
pursuant to a lease entered into with the owner of the facility. 283
The term of the lease shall be for a period of not less than the 284
greater of the useful life of the portion of the facility 285
financed from proceeds of state bonds as determined using the 286
guidelines for maximum maturities as provided under divisions 287
(B) and (C) of section 133.20 of the Revised Code, or the period 288
of time remaining to the date of payment or provision for 289
payment of outstanding state bonds allocable to costs of the 290
facility, all as determined by the director of budget and 291
management and certified by the executive director of the Ohio 292
facilities construction commission and to the treasurer of 293
state. 294

(2) Any motorsports organization that commits to using the 295
facility for an established period of time shall give the 296
political subdivision in which the facility is located not less 297
than six months' advance notice if the organization intends to 298
cease utilizing the facility prior to the expiration of that 299
established period. Such a motorsports organization shall be 300
liable to the state for any state funds used on the construction 301
costs of the facility. 302

(G) In addition to the requirements of division (E) of 303
this section, no state bond proceeds shall be spent on any Ohio 304
sports facility that is a tennis facility, unless the owner or 305
manager of the facility provides contractual commitments from a 306
national or international professional tennis organization in a 307
form acceptable to the Ohio facilities construction commission 308
that assures that one or more sanctioned professional tennis 309
events will be presented at the facility during each year that 310
the bonds remain outstanding. 311

Sec. 123.282. (A) The sports venue redevelopment 312
commission is created. The commission shall evaluate and approve 313
projects to be supported by the sports venue redevelopment fund 314
created under section 5753.031 of the Revised Code. The sports 315
venue redevelopment fund shall be used to support the renovation 316
or construction of Ohio sports facilities within the state as 317
determined by the commission. 318

(B) The commission consists of the following members: 319

(1) Three members appointed by the governor; 320

(2) Two members appointed by the speaker of the house of 321
representatives; 322

(3) Two members appointed by the president of the senate. 323

The members shall serve at the pleasure of the appointing 324
authority. All members shall receive any actual and necessary 325
expenses. All members shall be current residents of the state. 326
No member shall serve on the commission more than seven years, 327
whether consecutive or not. 328

(C) No member of the commission shall have any financial 329
interest in, contract with, represent, advise, or be employed by 330
any professional sports franchise, professional sports league, 331
or minor league sports franchise before appointment, during the 332
time of appointment, or for two years after appointment. 333

(D) All projects supported by the sports venue 334
redevelopment fund shall be evaluated and approved by a majority 335
vote of the commission. The commission shall adopt policies and 336
procedures for the administration of the fund and for project 337
evaluation and selection. 338

(1) For an Ohio sports facility to receive funding from 339

the sports venue redevelopment fund, the facility shall meet all 340
of the following requirements: 341

(a) The facility is owned by the state or a political 342
subdivision of the state. 343

(b) A primary purpose of the facility is to provide a site 344
or venue for the presentation of events of a professional sports 345
franchise or minor league sports franchise that is committed to 346
playing a majority of the franchise's home games at the facility 347
after completion of the construction or renovation of the 348
facility. 349

(c) The professional sports franchise or minor league 350
sports franchise using the facility is located in this state. 351

(2) An eligible Ohio sports facility may receive not more 352
than forty per cent of the total project cost under this 353
section, excluding site acquisition costs. 354

(3) In awarding funds from the sports venue redevelopment 355
fund, the commission shall consider all of the following: 356

(a) The total number of seats in the facility; 357

(b) The actual or projected annual facility attendance; 358

(c) The total square footage of the facility complex and 359
the total square footage of usable and programmable space in the 360
facility; 361

(d) Whether the facility is domed or open air and the 362
mechanical complexity of the facility; 363

(e) Whether the facility is usable by the public for other 364
purposes, such as for conference centers, concerts, or other 365
entertainment venues and facilities; 366

(f) The age of the facility and any public or private 367
capital investments in the facility since its initial 368
construction; 369

(g) The remaining or extended lease term of any current 370
tenants; 371

(h) Whether there exists, and if so the terms and 372
conditions of, any nonrelocation agreement. 373

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 374
and for no other purpose under Title LVII of the Revised Code: 375

(A) "Casino facility" has the same meaning as in section 376
3772.01 of the Revised Code. 377

(B) "Casino gaming" has the same meaning as in section 378
3772.01 of the Revised Code. 379

(C) "Casino operator" has the same meaning as in section 380
3772.01 of the Revised Code. 381

(D) "Gross casino revenue" means the total amount of money 382
exchanged for the purchase of chips, tokens, tickets, electronic 383
cards, or similar objects by casino patrons, less winnings paid 384
to wagerers. "Gross casino revenue" does not include either of 385
the following: 386

(1) The issuance to casino patrons or wagering by casino 387
patrons of any promotional gaming credit as defined in section 388
3772.01 of the Revised Code. When issuance of the promotional 389
gaming credit requires money exchanged as a match from the 390
patron, the excludible portion of the promotional gaming credit 391
does not include the portion of the wager purchased by the 392
patron. 393

(2) Sports gaming receipts. 394

(E) "Person" has the same meaning as in section 3772.01 of the Revised Code. 395
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(F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code. 397
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(G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code. 399
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(H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor from the operation of sports gaming in this state, less the total of the following: 402
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(1) All cash and cash equivalents paid as winnings to sports gaming patrons; 406
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(2) The dollar amount of all voided wagers. 408

(3) Receipts received from the operation of lottery sports gaming on behalf of the state under sections 3770.23 to 3770.25 of the Revised Code. 409
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(4) (a) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons; 412
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(b) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons. 415
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As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron. 417
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(I) "Table game" has the same meaning as in section 423
3772.01 of the Revised Code. 424

(J) "Taxpayer" means a casino operator subject to the tax 425
levied under section 5753.02 of the Revised Code or a sports 426
gaming proprietor subject to the tax or fee levied under section 427
5753.021 or 5753.022 of the Revised Code. 428

(K) "Tax period" means one twenty-four-hour period with 429
regard to which a casino operator is required to pay the tax 430
levied by section 5753.02 of the Revised Code and one calendar 431
month with regard to which a sports gaming proprietor is 432
required to pay the tax or fee levied by section 5753.021 or 433
5753.022 of the Revised Code. 434

(L) "Gross wagers" means all wagers, as that term is 435
defined in section 3775.01 of the Revised Code, including cash 436
and promotional wagers, received by a sports gaming proprietor 437
from bettors, less cancelled or voided wagers and federal excise 438
tax, but without deduction for winnings paid to patrons and 439
promotional payouts. 440

(M) "Promotional wager" means a wager placed by a sports 441
gaming proprietor using a bonus or other non-cash item. 442

(N) "Promotional payout" means a payout by a sports gaming 443
proprietor to a bettor in a form that cannot be immediately 444
withdrawn by the bettor as cash. 445

Sec. 5753.022. For the purposes of supporting 446
interscholastic athletics and other extracurricular activities 447
for primary and secondary school students and continuing to 448
derive economic benefit from publicly owned professional sports 449
facilities in this state, a privilege fee is levied on the gross 450
wagers of a sports gaming proprietor at the rate of two per cent 451

of the gross wagers received by the proprietor from the 452
operation of sports gaming in this state. 453

Sec. 5753.031. (A) For the purpose of receiving and 454
distributing, and accounting for, revenue received from the tax 455
or fee levied by section 5753.021 or 5753.022 of the Revised 456
Code and from fines imposed under Chapter 3775. of the Revised 457
Code, the following funds are created in the state treasury: 458

(1) The sports gaming revenue fund; 459

(2) The sports gaming tax administration fund, which the 460
tax commissioner shall use to defray the costs incurred in 461
administering the tax levied by section 5753.021 of the Revised 462
Code; 463

(3) The sports gaming profits education fund, which shall 464
be used for the support of public and nonpublic education for 465
students in grades kindergarten through twelve as determined in 466
appropriations made by the general assembly. ~~;~~ 467

(4) The problem sports gaming fund; 468

(5) The sports gaming privilege fee fund; 469

(6) The sports venue redevelopment fund, which shall be 470
used to support the renovation or new construction of publicly 471
owned professional sports facilities in the state as determined 472
by the sports venue redevelopment commission as set forth in 473
section 123.282 of the Revised Code; 474

(7) The interscholastic athletics fund, which shall be 475
used to support interscholastic athletics and other 476
extracurricular activities for students in grades kindergarten 477
through twelve as determined in appropriations made by the 478
general assembly. 479

(B) (1) All of the following shall be deposited into the 480
sports gaming revenue fund: 481

(a) All money collected from the tax levied under section 482
5753.021 of the Revised Code; 483

(b) The remainder of the fees described in division (G) (2) 484
of section 3775.02 of the Revised Code, after the Ohio casino 485
control commission deposits the required amount in the sports 486
gaming profits veterans fund under that division; 487

(c) Unclaimed winnings collected under division (F) of 488
section 3775.10 of the Revised Code; 489

(d) Any fines collected under Chapter 3775. of the Revised 490
Code. 491

(2) All other fees collected under Chapter 3775. of the 492
Revised Code shall be deposited into the casino control 493
commission fund created under section 5753.03 of the Revised 494
Code. 495

(3) All funds collected from the privilege fee levied 496
under section 5753.022 of the Revised Code shall be deposited in 497
the sports gaming privilege fee fund. 498

(C) (1) ~~From the sports gaming revenue fund, the~~ The 499
director of budget and management shall transfer as needed to 500
the tax refund fund amounts equal to the refunds certified by 501
the tax commissioner under section 5753.06 of the Revised Code_ 502
from: 503

(a) The sports gaming revenue fund for refunds ~~and~~ 504
attributable to the tax levied under section 5753.021 of the 505
Revised Code; 506

(b) The sports gaming privilege fee fund for refunds 507

attributable to the fee levied under section 5753.022 of the 508
Revised Code. 509

(2) Not later than the fifteenth day of each month, the 510
director of budget and management shall transfer from the sports 511
gaming revenue fund to the sports gaming tax administration fund 512
the amount necessary to reimburse the department of taxation's 513
actual expenses incurred in administering the tax levied under 514
section 5753.021 of the Revised Code. 515

(3) Of the amount in the sports gaming revenue fund 516
remaining after making the transfers required by divisions (C) 517
(1) and (2) of this section, the director of budget and 518
management shall transfer, on or before the fifteenth day of the 519
month following the end of each calendar quarter, amounts to 520
each fund as follows: 521

(a) Ninety-eight per cent to the sports gaming profits 522
education fund; 523

(b) Two per cent to the problem sports gaming fund. 524

(4) Not later than the fifteenth day of each month, the 525
director of budget and management shall transfer from the sports 526
gaming privilege fee fund to the sports gaming tax 527
administration fund the amount necessary to reimburse the 528
department of taxation's actual expenses incurred in 529
administering the fee levied under section 5753.022 of the 530
Revised Code. 531

(5) Of the amount in the sports gaming privilege fee fund 532
remaining after making the transfers required by division (C) (4) 533
of this section, the director of budget and management shall 534
transfer, on or before the fifteenth day of the month following 535
the end of each calendar quarter, amounts to each fund as 536

follows: 537

(a) Ninety-eight per cent to the sports venue 538
redevelopment fund; 539

(b) Two per cent to the interscholastic athletics fund. 540

(D) All interest generated by the funds created under this 541
section shall be credited back to them. 542

Sec. 5753.04. (A) Each taxpayer shall file returns 543
electronically with the tax commissioner. Casino operators shall 544
file returns daily each day banks are open for business, not 545
later than noon, and sports gaming proprietors shall file 546
returns on or before the fifteenth day of each month, not later 547
than noon. The return shall be in the form required by the tax 548
commissioner, and shall reflect the relevant tax period. The 549
return shall include, but is not limited to, the amount of the 550
taxpayer's gross casino revenue ~~or~~, sports gaming receipts, or 551
gross wagers for the tax period and the amount of tax and fees 552
due under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the 553
Revised Code for the tax period. The taxpayer shall remit 554
electronically with the return the tax and fees due. 555

(B) If a casino operator or sports gaming proprietor 556
ceases to be a taxpayer at any time, the operator or proprietor 557
shall indicate the last date for which the operator or 558
proprietor was liable for the tax or fee. The return shall 559
include a space for this purpose. 560

(C) Except as otherwise provided in division (A) of 561
section 3775.14 of the Revised Code, the information in a return 562
a sports gaming proprietor files with the tax commissioner under 563
this section concerning sports gaming receipts is subject to 564
disclosure as a public record under section 149.43 of the 565

Revised Code. 566

Sec. 5753.05. (A) (1) A taxpayer who fails to file a return 567
or to remit the tax or fee due as required by section 5753.04 of 568
the Revised Code shall pay a penalty not to exceed the greater 569
of five hundred dollars or ten per cent of the tax or fee due. 570

(2) If the tax commissioner finds additional tax or fees 571
to be due, the tax commissioner may impose an additional penalty 572
of up to fifteen per cent of the additional tax or fee found to 573
be due. A delinquent payment of tax or fee made as the result of 574
a notice or an audit is subject to the additional penalty 575
imposed by this division. 576

(3) If a taxpayer fails to file a return electronically or 577
to remit the tax or fee electronically, the tax commissioner may 578
impose an additional penalty of fifty dollars or ten per cent of 579
the tax or fee due as shown on the return, whichever is greater. 580

(B) If the tax or fee due under section 5753.02~~or,~~ 581
5753.021, or 5753.022 of the Revised Code is not timely paid, 582
the taxpayer shall pay interest at the rate per annum prescribed 583
in section 5703.47 of the Revised Code beginning on the day the 584
tax or fee was due through the day the tax or fee is paid or an 585
assessment is issued, whichever occurs first. 586

(C) The tax commissioner shall collect any penalty or 587
interest as if it were the tax or fee levied by section 5753.02~~or,~~ 588
~~or,~~ 5753.021, or 5753.022 of the Revised Code, as applicable. 589
Penalties and interest shall be treated as if they were revenue 590
arising from the applicable tax or fee. 591

(D) The tax commissioner may abate all or a portion of any 592
penalty imposed under this section and may adopt rules governing 593
abatements. 594

(E) If a casino operator or sports gaming proprietor fails 595
to file a return or remit the tax or fee due as required by 596
section 5753.04 of the Revised Code within a period of one year 597
after the due date for filing the return or remitting the tax or 598
fee, the Ohio casino control commission may suspend the 599
operator's or proprietor's license. 600

Sec. 5753.06. (A) A taxpayer may apply to the tax 601
commissioner for a refund of amounts imposed under this chapter 602
that were overpaid, paid illegally or erroneously, or paid on an 603
illegal or erroneous assessment. The application shall be on a 604
form prescribed by the tax commissioner. The taxpayer shall 605
provide the amount of the requested refund along with the 606
claimed reasons for, and documentation to support, the issuance 607
of a refund. The taxpayer shall file the application with the 608
tax commissioner within four years after the date the payment 609
was made, unless the applicant has waived the time limitation 610
under division (D) of section 5753.07 of the Revised Code. In 611
the latter event, the four-year limitation is extended for the 612
same period of time as the waiver. 613

(B) Upon the filing of a refund application, the tax 614
commissioner shall determine the amount of refund to which the 615
applicant is entitled. If the amount is not less than that 616
claimed, the tax commissioner shall certify the amount to the 617
director of budget and management and treasurer of state for 618
payment from the tax refund fund. If the amount is less than 619
that claimed, the tax commissioner shall proceed under section 620
5703.70 of the Revised Code. 621

(C) Interest on a refund applied for under this section, 622
computed at the rate provided for in section 5703.47 of the 623
Revised Code, shall be allowed from the later of the date the 624

amount was due or the date payment was made. Except as provided 625
in section 5753.07 of the Revised Code, the tax commissioner 626
may, with the consent of the taxpayer, provide for crediting 627
against the tax or fee due for a tax period, the amount of any 628
refund due the taxpayer for a preceding tax period. 629

(D) Refunds under this section are subject to offset under 630
section 5753.061 of the Revised Code. 631

Sec. 5753.07. (A) (1) The tax commissioner may issue an 632
assessment, based on any information in the tax commissioner's 633
possession, against a taxpayer who fails to pay the tax or fee 634
levied under section 5753.02~~or~~, 5753.021, or 5753.022 of the 635
Revised Code or to file a return under section 5753.04 of the 636
Revised Code. The tax commissioner shall give the taxpayer 637
written notice of the assessment under section 5703.37 of the 638
Revised Code. With the notice, the tax commissioner shall 639
include instructions on how to petition for reassessment and on 640
how to request a hearing with respect to the petition. 641

(2) Unless the taxpayer, within sixty days after service 642
of the notice of assessment, files with the tax commissioner, 643
either personally or by certified mail, a written petition 644
signed by the taxpayer, or by the taxpayer's authorized agent 645
who has knowledge of the facts, the assessment becomes final, 646
and the amount of the assessment is due and payable from the 647
taxpayer to the treasurer of state. The petition shall indicate 648
the taxpayer's objections to the assessment. Additional 649
objections may be raised in writing if they are received by the 650
tax commissioner before the date shown on the final 651
determination. 652

(3) If a petition for reassessment has been properly 653
filed, the tax commissioner shall proceed under section 5703.60 654

of the Revised Code.

(4) After an assessment becomes final, if any portion of the assessment, including penalties and accrued interest, remains unpaid, the tax commissioner may file a certified copy of the entry making the assessment final in the office of the clerk of the court of common pleas of Franklin county or in the office of the clerk of the court of common pleas of the county in which the taxpayer resides, the taxpayer's casino facility or sports gaming facility is located, or the taxpayer's principal place of business in this state is located. Immediately upon the filing of the entry, the clerk shall enter a judgment for the state against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled, "special judgments for the gross casino revenue tax and sports gaming ~~receipts~~ tax and fee." The judgment has the same effect as other judgments. Execution shall issue upon the judgment at the request of the tax commissioner, and all laws applicable to sales on execution apply to sales made under the judgment.

(5) If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax or fees due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the tax commissioner issued the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until

the date it is paid in its entirety. Interest shall be paid in 686
the same manner as the tax or fee levied under section 5753.02- 687
~~or~~, 5753.021, or 5753.022 of the Revised Code, as applicable, 688
and may be collected by the issuance of an assessment under this 689
section. 690

(B) If the tax commissioner believes that collection of 691
the tax or fee levied under section 5753.02-~~or~~, 5753.021, or 692
5753.022 of the Revised Code will be jeopardized unless 693
proceedings to collect or secure collection of the tax or fee 694
are instituted without delay, the commissioner may issue a 695
jeopardy assessment against the taxpayer that is liable for the 696
tax or fee. Immediately upon the issuance of a jeopardy 697
assessment, the tax commissioner shall file an entry with the 698
clerk of the court of common pleas in the manner prescribed by 699
division (A) (4) of this section, and the clerk shall proceed as 700
directed in that division. Notice of the jeopardy assessment 701
shall be served on the taxpayer or the taxpayer's authorized 702
agent under section 5703.37 of the Revised Code within five days 703
after the filing of the entry with the clerk. The total amount 704
assessed is immediately due and payable, unless the taxpayer 705
assessed files a petition for reassessment under division (A) (2) 706
of this section and provides security in a form satisfactory to 707
the tax commissioner that is in an amount sufficient to satisfy 708
the unpaid balance of the assessment. If a petition for 709
reassessment has been filed, and if satisfactory security has 710
been provided, the tax commissioner shall proceed under division 711
(A) (3) of this section. Full or partial payment of the 712
assessment does not prejudice the tax commissioner's 713
consideration of the petition for reassessment. 714

(C) The tax commissioner shall immediately forward to the 715
treasurer of state all amounts the tax commissioner receives 716

under this section, and the amounts forwarded shall be treated 717
as if they were revenue arising from the tax or fee levied under 718
section 5753.02~~or~~, 5753.021, or 5753.022 of the Revised Code, 719
as applicable. 720

(D) Except as otherwise provided in this division, no 721
assessment shall be issued against a taxpayer for the tax or fee 722
levied under section 5753.02~~or~~, 5753.021, or 5753.022 of the 723
Revised Code more than four years after the due date for filing 724
the return for the tax period for which the tax or fee was 725
reported, or more than four years after the return for the tax 726
period was filed, whichever is later. This division does not bar 727
an assessment against a taxpayer who fails to file a return as 728
required by section 5753.04 of the Revised Code or who files a 729
fraudulent return, or when the taxpayer and the tax commissioner 730
waive in writing the time limitation. 731

(E) If the tax commissioner possesses information that 732
indicates that the amount of tax or fees a taxpayer is liable to 733
pay under section 5753.02~~or~~, 5753.021, or 5753.022 of the 734
Revised Code exceeds the amount the taxpayer paid, the tax 735
commissioner may audit a sample of the taxpayer's gross casino 736
revenue or sports gaming receipts, as applicable, over a 737
representative period of time to ascertain the amount of tax or 738
fees due, and may issue an assessment based on the audit. The 739
tax commissioner shall make a good faith effort to reach 740
agreement with the taxpayer in selecting a representative 741
sample. The tax commissioner may apply a sampling method only if 742
the tax commissioner has prescribed the method by rule. 743

(F) If the whereabouts of a taxpayer who is liable for the 744
tax or fee levied under section 5753.02~~or~~, 5753.021, or 745
5753.022 of the Revised Code are unknown to the tax 746

commissioner, the tax commissioner shall proceed under section 747
5703.37 of the Revised Code. 748

Sec. 5753.08. If a taxpayer who is liable for the tax or 749
fee levied under section 5753.02~~or~~, 5753.021, or 5753.022 of 750
the Revised Code sells a casino facility or sports gaming 751
facility, disposes of a casino facility or sports gaming 752
facility in any manner other than in the regular course of 753
business, or quits the casino gaming or sports gaming business, 754
any tax or fee owed by that person becomes immediately due and 755
payable, and the person shall pay the tax or fee due, including 756
any applicable penalties and interest. The person's successor 757
shall withhold a sufficient amount of the purchase money to 758
cover the amounts due and unpaid until the predecessor produces 759
a receipt from the tax commissioner showing that the amounts due 760
have been paid or a certificate indicating that no taxes or fees 761
are due. If the successor fails to withhold purchase money, the 762
successor is personally liable, up to the purchase money amount, 763
for amounts that were unpaid during the operation of the 764
business by the predecessor. 765

Sec. 5753.12. (A) Notwithstanding any provision of this 766
chapter, any person who operates a casino facility without 767
holding a current, valid license issued under Chapter 3772. of 768
the Revised Code or a sports gaming facility without holding a 769
current, valid license issued under Chapter 3775. of the Revised 770
Code is liable for any amounts, including tax, fees, interest, 771
and penalties, imposed under this chapter in the same manner as 772
persons that do hold such a license. 773

(B) The tax commissioner may issue an assessment against a 774
person described in division (A) of this section for any amount 775
due under this chapter in the same manner provided under section 776

5753.07 of the Revised Code. 777

Section 2. That existing sections 123.28, 123.281, 778
5753.01, 5753.031, 5753.04, 5753.05, 5753.06, 5753.07, 5753.08, 779
and 5753.12 of the Revised Code are hereby repealed. 780

Section 3. The amendment by this act of sections 5753.01, 781
5753.022, and 5753.031 of the Revised Code applies to gross 782
wagers received on and after the first day of the first month 783
after the effective date of those sections. 784

Section 4. Section 123.28 of the Revised Code is presented 785
in this act as a composite of the section as amended by both 786
H.B. 64 and H.B. 141 of the 131st General Assembly. The General 787
Assembly, applying the principle stated in division (B) of 788
section 1.52 of the Revised Code that amendments are to be 789
harmonized if reasonably capable of simultaneous operation, 790
finds that the composite is the resulting version of the section 791
in effect prior to the effective date of the section as 792
presented in this act. 793