

I_134_1360-3

134th General Assembly
Regular Session
2021-2022

Sub. S. B. No. 176

A BILL

To amend sections 109.32, 109.572, 718.031, 718.08, 1
2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 3
2915.12, 2915.13, 3770.03, 3770.06, 3770.07, 4
3770.10, 3772.01, 3772.02, 3772.03, 3772.062, 5
3772.07, 5703.21, 5747.02, 5747.063, 5747.08, 6
5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 7
5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 8
and 5753.10 and to enact sections 2915.14, 9
2915.15, 3770.23, 3775.01, 3775.02, 3775.03, 10
3775.04, 3775.041, 3775.05, 3775.06, 3775.07, 11
3775.08, 3775.09, 3775.10, 3775.11, 3775.12, 12
3775.13, 3775.14, 3775.99, 5753.021, and 13
5753.031 of the Revised Code to legalize and 14
regulate sports gaming in this state, to levy a 15
tax on businesses that provide sports gaming, 16
and to make other changes to the Gambling Law. 17

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

Section 1. That sections 109.32, 109.572, 718.031, 718.08, 18



2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 19
2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 20
3770.03, 3770.06, 3770.07, 3770.10, 3772.01, 3772.02, 3772.03, 21
3772.062, 3772.07, 5703.21, 5747.02, 5747.063, 5747.08, 5747.20, 22
5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 23
5753.07, 5753.08, and 5753.10 be amended and sections 2915.14, 24
2915.15, 3770.23, 3775.01, 3775.02, 3775.03, 3775.04, 3775.041, 25
3775.05, 3775.06, 3775.07, 3775.08, 3775.09, 3775.10, 3775.11, 26
3775.12, 3775.13, 3775.14, 3775.99, 5753.021, and 5753.031 of 27
the Revised Code be enacted to read as follows: 28

Sec. 109.32. (A) All annual filing fees obtained by the 29
attorney general pursuant to section 109.31 of the Revised Code, 30
all receipts obtained from the sale of the charitable 31
foundations directory, all registration fees received by the 32
attorney general, bond forfeitures, awards of costs and 33
attorney's fees, and civil penalties assessed under Chapter 34
1716. of the Revised Code, all license fees received by the 35
attorney general under section 2915.08, 2915.081, or 2915.082 of 36
the Revised Code, all fees received by the attorney general 37
under section 2915.15 of the Revised Code, and all filing fees 38
received by the attorney general under divisions (F) and (G) of 39
section 2915.02 of the Revised Code, shall be paid into the 40
state treasury to the credit of the charitable law fund. ~~The~~ 41

(B) (1) Except as otherwise provided in divisions (B) (2) 42
and (3) of this section, the charitable law fund shall be used 43
insofar as its moneys are available for the expenses of the 44
charitable law section of the office of the attorney general, ~~—~~ 45
~~except that all.~~ 46

(2) All annual license fees that are received by the 47
attorney general under section 2915.08, 2915.081, or 2915.082 of 48

the Revised Code, and all filing fees received by the attorney 49
general under divisions (F) and (G) of section 2915.02 of the 50
Revised Code, that are credited to the fund shall be used by the 51
attorney general, or any law enforcement agency in cooperation 52
with the attorney general, for the purposes specified in 53
division (H) of section 2915.10 of the Revised Code and to 54
administer and enforce Chapter 2915. of the Revised Code. ~~The~~ 55

(3) All fees received by the attorney general under 56
section 2915.15 of the Revised Code that are credited to the 57
fund shall be used for the purposes specified in that section. 58

(C) The expenses of the charitable law section in excess 59
of moneys available in the charitable law fund shall be paid out 60
of regular appropriations to the office of the attorney general. 61

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 62
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 63
Code, a completed form prescribed pursuant to division (C) (1) of 64
this section, and a set of fingerprint impressions obtained in 65
the manner described in division (C) (2) of this section, the 66
superintendent of the bureau of criminal identification and 67
investigation shall conduct a criminal records check in the 68
manner described in division (B) of this section to determine 69
whether any information exists that indicates that the person 70
who is the subject of the request previously has been convicted 71
of or pleaded guilty to any of the following: 72

(a) A violation of section 2903.01, 2903.02, 2903.03, 73
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 74
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 75
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 76
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 77
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 78

2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 79
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 80
sexual penetration in violation of former section 2907.12 of the 81
Revised Code, a violation of section 2905.04 of the Revised Code 82
as it existed prior to July 1, 1996, a violation of section 83
2919.23 of the Revised Code that would have been a violation of 84
section 2905.04 of the Revised Code as it existed prior to July 85
1, 1996, had the violation been committed prior to that date, or 86
a violation of section 2925.11 of the Revised Code that is not a 87
minor drug possession offense; 88

(b) A violation of an existing or former law of this 89
state, any other state, or the United States that is 90
substantially equivalent to any of the offenses listed in 91
division (A) (1) (a) of this section; 92

(c) If the request is made pursuant to section 3319.39 of 93
the Revised Code for an applicant who is a teacher, any offense 94
specified under section 9.79 of the Revised Code or in section 95
3319.31 of the Revised Code. 96

(2) On receipt of a request pursuant to section 3712.09 or 97
3721.121 of the Revised Code, a completed form prescribed 98
pursuant to division (C) (1) of this section, and a set of 99
fingerprint impressions obtained in the manner described in 100
division (C) (2) of this section, the superintendent of the 101
bureau of criminal identification and investigation shall 102
conduct a criminal records check with respect to any person who 103
has applied for employment in a position for which a criminal 104
records check is required by those sections. The superintendent 105
shall conduct the criminal records check in the manner described 106
in division (B) of this section to determine whether any 107
information exists that indicates that the person who is the 108

subject of the request previously has been convicted of or 109
pleaded guilty to any of the following: 110

(a) A violation of section 2903.01, 2903.02, 2903.03, 111
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 112
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 113
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 114
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 115
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 116
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 117
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 118
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 119

(b) An existing or former law of this state, any other 120
state, or the United States that is substantially equivalent to 121
any of the offenses listed in division (A) (2) (a) of this 122
section. 123

(3) On receipt of a request pursuant to section 173.27, 124
173.38, 173.381, 3701.881, 5119.34, 5164.34, 5164.341, 5164.342, 125
or 5123.081 of the Revised Code, a completed form prescribed 126
pursuant to division (C) (1) of this section, and a set of 127
fingerprint impressions obtained in the manner described in 128
division (C) (2) of this section, the superintendent of the 129
bureau of criminal identification and investigation shall 130
conduct a criminal records check of the person for whom the 131
request is made. The superintendent shall conduct the criminal 132
records check in the manner described in division (B) of this 133
section to determine whether any information exists that 134
indicates that the person who is the subject of the request 135
previously has been convicted of, has pleaded guilty to, or 136
(except in the case of a request pursuant to section 5164.34, 137
5164.341, or 5164.342 of the Revised Code) has been found 138

eligible for intervention in lieu of conviction for any of the 139
following, regardless of the date of the conviction, the date of 140
entry of the guilty plea, or (except in the case of a request 141
pursuant to section 5164.34, 5164.341, or 5164.342 of the 142
Revised Code) the date the person was found eligible for 143
intervention in lieu of conviction: 144

(a) A violation of section 959.13, 959.131, 2903.01, 145
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 146
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 147
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 148
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 149
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 150
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 151
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 152
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 153
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 154
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 155
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 156
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24, 157
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 158
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 159
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 160
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 161
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.141, 2925.22, 162
2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 163
of the Revised Code; 164

(b) Felonious sexual penetration in violation of former 165
section 2907.12 of the Revised Code; 166

(c) A violation of section 2905.04 of the Revised Code as 167
it existed prior to July 1, 1996; 168

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 169
the Revised Code when the underlying offense that is the object 170
of the conspiracy, attempt, or complicity is one of the offenses 171
listed in divisions (A) (3) (a) to (c) of this section; 172

(e) A violation of an existing or former municipal 173
ordinance or law of this state, any other state, or the United 174
States that is substantially equivalent to any of the offenses 175
listed in divisions (A) (3) (a) to (d) of this section. 176

(4) On receipt of a request pursuant to section 2151.86 or 177
2151.904 of the Revised Code, a completed form prescribed 178
pursuant to division (C) (1) of this section, and a set of 179
fingerprint impressions obtained in the manner described in 180
division (C) (2) of this section, the superintendent of the 181
bureau of criminal identification and investigation shall 182
conduct a criminal records check in the manner described in 183
division (B) of this section to determine whether any 184
information exists that indicates that the person who is the 185
subject of the request previously has been convicted of or 186
pleaded guilty to any of the following: 187

(a) A violation of section 959.13, 2903.01, 2903.02, 188
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 189
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 190
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 191
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 192
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 193
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 194
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 195
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 196
2927.12, or 3716.11 of the Revised Code, a violation of section 197
2905.04 of the Revised Code as it existed prior to July 1, 1996, 198

a violation of section 2919.23 of the Revised Code that would 199
have been a violation of section 2905.04 of the Revised Code as 200
it existed prior to July 1, 1996, had the violation been 201
committed prior to that date, a violation of section 2925.11 of 202
the Revised Code that is not a minor drug possession offense, 203
two or more OVI or OVUAC violations committed within the three 204
years immediately preceding the submission of the application or 205
petition that is the basis of the request, or felonious sexual 206
penetration in violation of former section 2907.12 of the 207
Revised Code; 208

(b) A violation of an existing or former law of this 209
state, any other state, or the United States that is 210
substantially equivalent to any of the offenses listed in 211
division (A)(4)(a) of this section. 212

(5) Upon receipt of a request pursuant to section 5104.013 213
of the Revised Code, a completed form prescribed pursuant to 214
division (C)(1) of this section, and a set of fingerprint 215
impressions obtained in the manner described in division (C)(2) 216
of this section, the superintendent of the bureau of criminal 217
identification and investigation shall conduct a criminal 218
records check in the manner described in division (B) of this 219
section to determine whether any information exists that 220
indicates that the person who is the subject of the request has 221
been convicted of or pleaded guilty to any of the following: 222

(a) A violation of section 2151.421, 2903.01, 2903.02, 223
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 224
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 225
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 226
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 227
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 228

2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 229
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 230
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 231
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 232
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 233
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 234
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 235
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 236
3716.11 of the Revised Code, felonious sexual penetration in 237
violation of former section 2907.12 of the Revised Code, a 238
violation of section 2905.04 of the Revised Code as it existed 239
prior to July 1, 1996, a violation of section 2919.23 of the 240
Revised Code that would have been a violation of section 2905.04 241
of the Revised Code as it existed prior to July 1, 1996, had the 242
violation been committed prior to that date, a violation of 243
section 2925.11 of the Revised Code that is not a minor drug 244
possession offense, a violation of section 2923.02 or 2923.03 of 245
the Revised Code that relates to a crime specified in this 246
division, or a second violation of section 4511.19 of the 247
Revised Code within five years of the date of application for 248
licensure or certification. 249

(b) A violation of an existing or former law of this 250
state, any other state, or the United States that is 251
substantially equivalent to any of the offenses or violations 252
described in division (A) (5) (a) of this section. 253

(6) Upon receipt of a request pursuant to section 5153.111 254
of the Revised Code, a completed form prescribed pursuant to 255
division (C) (1) of this section, and a set of fingerprint 256
impressions obtained in the manner described in division (C) (2) 257
of this section, the superintendent of the bureau of criminal 258
identification and investigation shall conduct a criminal 259

records check in the manner described in division (B) of this 260
section to determine whether any information exists that 261
indicates that the person who is the subject of the request 262
previously has been convicted of or pleaded guilty to any of the 263
following: 264

(a) A violation of section 2903.01, 2903.02, 2903.03, 265
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 266
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 267
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 268
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 269
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 270
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 271
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 272
Code, felonious sexual penetration in violation of former 273
section 2907.12 of the Revised Code, a violation of section 274
2905.04 of the Revised Code as it existed prior to July 1, 1996, 275
a violation of section 2919.23 of the Revised Code that would 276
have been a violation of section 2905.04 of the Revised Code as 277
it existed prior to July 1, 1996, had the violation been 278
committed prior to that date, or a violation of section 2925.11 279
of the Revised Code that is not a minor drug possession offense; 280

(b) A violation of an existing or former law of this 281
state, any other state, or the United States that is 282
substantially equivalent to any of the offenses listed in 283
division (A)(6)(a) of this section. 284

(7) On receipt of a request for a criminal records check 285
from an individual pursuant to section 4749.03 or 4749.06 of the 286
Revised Code, accompanied by a completed copy of the form 287
prescribed in division (C)(1) of this section and a set of 288
fingerprint impressions obtained in a manner described in 289

division (C) (2) of this section, the superintendent of the 290
bureau of criminal identification and investigation shall 291
conduct a criminal records check in the manner described in 292
division (B) of this section to determine whether any 293
information exists indicating that the person who is the subject 294
of the request has been convicted of or pleaded guilty to any 295
criminal offense in this state or in any other state. If the 296
individual indicates that a firearm will be carried in the 297
course of business, the superintendent shall require information 298
from the federal bureau of investigation as described in 299
division (B) (2) of this section. Subject to division (F) of this 300
section, the superintendent shall report the findings of the 301
criminal records check and any information the federal bureau of 302
investigation provides to the director of public safety. 303

(8) On receipt of a request pursuant to section 1321.37, 304
1321.53, or 4763.05 of the Revised Code, a completed form 305
prescribed pursuant to division (C) (1) of this section, and a 306
set of fingerprint impressions obtained in the manner described 307
in division (C) (2) of this section, the superintendent of the 308
bureau of criminal identification and investigation shall 309
conduct a criminal records check with respect to any person who 310
has applied for a license, permit, or certification from the 311
department of commerce or a division in the department. The 312
superintendent shall conduct the criminal records check in the 313
manner described in division (B) of this section to determine 314
whether any information exists that indicates that the person 315
who is the subject of the request previously has been convicted 316
of or pleaded guilty to any criminal offense in this state, any 317
other state, or the United States. 318

(9) On receipt of a request for a criminal records check 319
from the treasurer of state under section 113.041 of the Revised 320

Code or from an individual under section 928.03, 4701.08, 321
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 322
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 323
4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 324
4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.202, 325
4751.21, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 326
4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 327
4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised 328
Code, accompanied by a completed form prescribed under division 329
(C) (1) of this section and a set of fingerprint impressions 330
obtained in the manner described in division (C) (2) of this 331
section, the superintendent of the bureau of criminal 332
identification and investigation shall conduct a criminal 333
records check in the manner described in division (B) of this 334
section to determine whether any information exists that 335
indicates that the person who is the subject of the request has 336
been convicted of or pleaded guilty to any criminal offense in 337
this state or any other state. Subject to division (F) of this 338
section, the superintendent shall send the results of a check 339
requested under section 113.041 of the Revised Code to the 340
treasurer of state and shall send the results of a check 341
requested under any of the other listed sections to the 342
licensing board specified by the individual in the request. 343

(10) On receipt of a request pursuant to section 124.74, 344
718.131, 1121.23, 1315.141, 1733.47, 1761.26, or 5123.169 of the 345
Revised Code, a completed form prescribed pursuant to division 346
(C) (1) of this section, and a set of fingerprint impressions 347
obtained in the manner described in division (C) (2) of this 348
section, the superintendent of the bureau of criminal 349
identification and investigation shall conduct a criminal 350
records check in the manner described in division (B) of this 351

section to determine whether any information exists that 352
indicates that the person who is the subject of the request 353
previously has been convicted of or pleaded guilty to any 354
criminal offense under any existing or former law of this state, 355
any other state, or the United States. 356

(11) On receipt of a request for a criminal records check 357
from an appointing or licensing authority under section 3772.07 358
of the Revised Code, a completed form prescribed under division 359
(C) (1) of this section, and a set of fingerprint impressions 360
obtained in the manner prescribed in division (C) (2) of this 361
section, the superintendent of the bureau of criminal 362
identification and investigation shall conduct a criminal 363
records check in the manner described in division (B) of this 364
section to determine whether any information exists that 365
indicates that the person who is the subject of the request 366
previously has been convicted of or pleaded guilty or no contest 367
to any offense under any existing or former law of this state, 368
any other state, or the United States that makes the person 369
ineligible for appointment or retention under section 3772.07 of 370
the Revised Code or that is a disqualifying offense as defined 371
in that section 3772.07 of the Revised Code or substantially 372
equivalent to ~~such an a~~ disqualifying offense, as applicable. 373

(12) On receipt of a request pursuant to section 2151.33 374
or 2151.412 of the Revised Code, a completed form prescribed 375
pursuant to division (C) (1) of this section, and a set of 376
fingerprint impressions obtained in the manner described in 377
division (C) (2) of this section, the superintendent of the 378
bureau of criminal identification and investigation shall 379
conduct a criminal records check with respect to any person for 380
whom a criminal records check is required under that section. 381
The superintendent shall conduct the criminal records check in 382

the manner described in division (B) of this section to 383
determine whether any information exists that indicates that the 384
person who is the subject of the request previously has been 385
convicted of or pleaded guilty to any of the following: 386

(a) A violation of section 2903.01, 2903.02, 2903.03, 387
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 388
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 389
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 390
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 391
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 392
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 393
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 394
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 395

(b) An existing or former law of this state, any other 396
state, or the United States that is substantially equivalent to 397
any of the offenses listed in division (A)(12)(a) of this 398
section. 399

(13) On receipt of a request pursuant to section 3796.12 400
of the Revised Code, a completed form prescribed pursuant to 401
division (C)(1) of this section, and a set of fingerprint 402
impressions obtained in a manner described in division (C)(2) of 403
this section, the superintendent of the bureau of criminal 404
identification and investigation shall conduct a criminal 405
records check in the manner described in division (B) of this 406
section to determine whether any information exists that 407
indicates that the person who is the subject of the request 408
previously has been convicted of or pleaded guilty to the 409
following: 410

(a) A disqualifying offense as specified in rules adopted 411
under section 9.79 and division (B)(2)(b) of section 3796.03 of 412

the Revised Code if the person who is the subject of the request 413
is an administrator or other person responsible for the daily 414
operation of, or an owner or prospective owner, officer or 415
prospective officer, or board member or prospective board member 416
of, an entity seeking a license from the department of commerce 417
under Chapter 3796. of the Revised Code; 418

(b) A disqualifying offense as specified in rules adopted 419
under section 9.79 and division (B) (2) (b) of section 3796.04 of 420
the Revised Code if the person who is the subject of the request 421
is an administrator or other person responsible for the daily 422
operation of, or an owner or prospective owner, officer or 423
prospective officer, or board member or prospective board member 424
of, an entity seeking a license from the state board of pharmacy 425
under Chapter 3796. of the Revised Code. 426

(14) On receipt of a request required by section 3796.13 427
of the Revised Code, a completed form prescribed pursuant to 428
division (C) (1) of this section, and a set of fingerprint 429
impressions obtained in a manner described in division (C) (2) of 430
this section, the superintendent of the bureau of criminal 431
identification and investigation shall conduct a criminal 432
records check in the manner described in division (B) of this 433
section to determine whether any information exists that 434
indicates that the person who is the subject of the request 435
previously has been convicted of or pleaded guilty to the 436
following: 437

(a) A disqualifying offense as specified in rules adopted 438
under division (B) (8) (a) of section 3796.03 of the Revised Code 439
if the person who is the subject of the request is seeking 440
employment with an entity licensed by the department of commerce 441
under Chapter 3796. of the Revised Code; 442

(b) A disqualifying offense as specified in rules adopted 443
under division (B) (14) (a) of section 3796.04 of the Revised Code 444
if the person who is the subject of the request is seeking 445
employment with an entity licensed by the state board of 446
pharmacy under Chapter 3796. of the Revised Code. 447

(15) On receipt of a request pursuant to section 4768.06 448
of the Revised Code, a completed form prescribed under division 449
(C) (1) of this section, and a set of fingerprint impressions 450
obtained in the manner described in division (C) (2) of this 451
section, the superintendent of the bureau of criminal 452
identification and investigation shall conduct a criminal 453
records check in the manner described in division (B) of this 454
section to determine whether any information exists indicating 455
that the person who is the subject of the request has been 456
convicted of or pleaded guilty to any criminal offense in this 457
state or in any other state. 458

(16) On receipt of a request pursuant to division (B) of 459
section 4764.07 or division (A) of section 4735.143 of the 460
Revised Code, a completed form prescribed under division (C) (1) 461
of this section, and a set of fingerprint impressions obtained 462
in the manner described in division (C) (2) of this section, the 463
superintendent of the bureau of criminal identification and 464
investigation shall conduct a criminal records check in the 465
manner described in division (B) of this section to determine 466
whether any information exists indicating that the person who is 467
the subject of the request has been convicted of or pleaded 468
guilty to any criminal offense in any state or the United 469
States. 470

(17) On receipt of a request for a criminal records check 471
under section 147.022 of the Revised Code, a completed form 472

prescribed under division (C) (1) of this section, and a set of 473
fingerprint impressions obtained in the manner prescribed in 474
division (C) (2) of this section, the superintendent of the 475
bureau of criminal identification and investigation shall 476
conduct a criminal records check in the manner described in 477
division (B) of this section to determine whether any 478
information exists that indicates that the person who is the 479
subject of the request previously has been convicted of or 480
pleaded guilty or no contest to any criminal offense under any 481
existing or former law of this state, any other state, or the 482
United States. 483

(18) Upon receipt of a request pursuant to division (F) of 484
section 2915.081 or division (E) of section 2915.082 of the 485
Revised Code, a completed form prescribed under division (C) (1) 486
of this section, and a set of fingerprint impressions obtained 487
in the manner described in division (C) (2) of this section, the 488
superintendent of the bureau of criminal identification and 489
investigation shall conduct a criminal records check in the 490
manner described in division (B) of this section to determine 491
whether any information exists indicating that the person who is 492
the subject of the request has been convicted of or pleaded 493
guilty or no contest to any offense that is a violation of 494
Chapter 2915. of the Revised Code or to any offense under any 495
existing or former law of this state, any other state, or the 496
United States that is substantially equivalent to such an 497
offense. 498

(19) On receipt of a request pursuant to section 3775.03 499
of the Revised Code, a completed form prescribed under division 500
(C) (1) of this section, and a set of fingerprint impressions 501
obtained in the manner described in division (C) (2) of this 502
section, the superintendent of the bureau of criminal 503

identification and investigation shall conduct a criminal 504
records check in the manner described in division (B) of this 505
section and shall request information from the federal bureau of 506
investigation to determine whether any information exists 507
indicating that the person who is the subject of the request has 508
been convicted of any offense under any existing or former law 509
of this state, any other state, or the United States that is a 510
disqualifying offense as defined in section 3772.07 of the 511
Revised Code. 512

(B) Subject to division (F) of this section, the 513
superintendent shall conduct any criminal records check to be 514
conducted under this section as follows: 515

(1) The superintendent shall review or cause to be 516
reviewed any relevant information gathered and compiled by the 517
bureau under division (A) of section 109.57 of the Revised Code 518
that relates to the person who is the subject of the criminal 519
records check, including, if the criminal records check was 520
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 521
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 522
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 523
3712.09, 3721.121, 3772.07, 3775.03, 3796.12, 3796.13, 4729.071, 524
4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 4764.07, 525
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 526
5123.169, or 5153.111 of the Revised Code, any relevant 527
information contained in records that have been sealed under 528
section 2953.32 of the Revised Code; 529

(2) If the request received by the superintendent asks for 530
information from the federal bureau of investigation, the 531
superintendent shall request from the federal bureau of 532
investigation any information it has with respect to the person 533

who is the subject of the criminal records check, including 534
fingerprint-based checks of national crime information databases 535
as described in 42 U.S.C. 671 if the request is made pursuant to 536
section 2151.86 or 5104.013 of the Revised Code or if any other 537
Revised Code section requires fingerprint-based checks of that 538
nature, and shall review or cause to be reviewed any information 539
the superintendent receives from that bureau. If a request under 540
section 3319.39 of the Revised Code asks only for information 541
from the federal bureau of investigation, the superintendent 542
shall not conduct the review prescribed by division (B) (1) of 543
this section. 544

(3) The superintendent or the superintendent's designee 545
may request criminal history records from other states or the 546
federal government pursuant to the national crime prevention and 547
privacy compact set forth in section 109.571 of the Revised 548
Code. 549

(4) The superintendent shall include in the results of the 550
criminal records check a list or description of the offenses 551
listed or described in the relevant provision of division (A) 552
~~(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12),~~ 553
~~(13), (14), (15), (16), or (17)~~ of this section, ~~whichever~~ 554
~~division requires the superintendent to conduct the criminal~~ 555
~~records check.~~ The superintendent shall exclude from the results 556
any information the dissemination of which is prohibited by 557
federal law. 558

(5) The superintendent shall send the results of the 559
criminal records check to the person to whom it is to be sent 560
not later than the following number of days after the date the 561
superintendent receives the request for the criminal records 562
check, the completed form prescribed under division (C) (1) of 563

this section, and the set of fingerprint impressions obtained in 564
the manner described in division (C) (2) of this section: 565

(a) If the superintendent is required by division (A) of 566
this section (other than division (A) (3) of this section) to 567
conduct the criminal records check, thirty; 568

(b) If the superintendent is required by division (A) (3) 569
of this section to conduct the criminal records check, sixty. 570

(C) (1) The superintendent shall prescribe a form to obtain 571
the information necessary to conduct a criminal records check 572
from any person for whom a criminal records check is to be 573
conducted under this section. The form that the superintendent 574
prescribes pursuant to this division may be in a tangible 575
format, in an electronic format, or in both tangible and 576
electronic formats. 577

(2) The superintendent shall prescribe standard impression 578
sheets to obtain the fingerprint impressions of any person for 579
whom a criminal records check is to be conducted under this 580
section. Any person for whom a records check is to be conducted 581
under this section shall obtain the fingerprint impressions at a 582
county sheriff's office, municipal police department, or any 583
other entity with the ability to make fingerprint impressions on 584
the standard impression sheets prescribed by the superintendent. 585
The office, department, or entity may charge the person a 586
reasonable fee for making the impressions. The standard 587
impression sheets the superintendent prescribes pursuant to this 588
division may be in a tangible format, in an electronic format, 589
or in both tangible and electronic formats. 590

(3) Subject to division (D) of this section, the 591
superintendent shall prescribe and charge a reasonable fee for 592

providing a criminal records check under this section. The 593
person requesting the criminal records check shall pay the fee 594
prescribed pursuant to this division. In the case of a request 595
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 596
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 597
fee shall be paid in the manner specified in that section. 598

(4) The superintendent of the bureau of criminal 599
identification and investigation may prescribe methods of 600
forwarding fingerprint impressions and information necessary to 601
conduct a criminal records check, which methods shall include, 602
but not be limited to, an electronic method. 603

(D) The results of a criminal records check conducted 604
under this section, other than a criminal records check 605
specified in division (A) (7) of this section, are valid for the 606
person who is the subject of the criminal records check for a 607
period of one year from the date upon which the superintendent 608
completes the criminal records check. If during that period the 609
superintendent receives another request for a criminal records 610
check to be conducted under this section for that person, the 611
superintendent shall provide the results from the previous 612
criminal records check of the person at a lower fee than the fee 613
prescribed for the initial criminal records check. 614

(E) When the superintendent receives a request for 615
information from a registered private provider, the 616
superintendent shall proceed as if the request was received from 617
a school district board of education under section 3319.39 of 618
the Revised Code. The superintendent shall apply division (A) (1) 619
(c) of this section to any such request for an applicant who is 620
a teacher. 621

(F) (1) Subject to division (F) (2) of this section, all 622

information regarding the results of a criminal records check 623
conducted under this section that the superintendent reports or 624
sends under division (A) (7) or (9) of this section to the 625
director of public safety, the treasurer of state, or the 626
person, board, or entity that made the request for the criminal 627
records check shall relate to the conviction of the subject 628
person, or the subject person's plea of guilty to, a criminal 629
offense. 630

(2) Division (F) (1) of this section does not limit, 631
restrict, or preclude the superintendent's release of 632
information that relates to the arrest of a person who is 633
eighteen years of age or older, to an adjudication of a child as 634
a delinquent child, or to a criminal conviction of a person 635
under eighteen years of age in circumstances in which a release 636
of that nature is authorized under division (E) (2), (3), or (4) 637
of section 109.57 of the Revised Code pursuant to a rule adopted 638
under division (E) (1) of that section. 639

(G) As used in this section: 640

(1) "Criminal records check" means any criminal records 641
check conducted by the superintendent of the bureau of criminal 642
identification and investigation in accordance with division (B) 643
of this section. 644

(2) "Minor drug possession offense" has the same meaning 645
as in section 2925.01 of the Revised Code. 646

(3) "OVI or OVUAC violation" means a violation of section 647
4511.19 of the Revised Code or a violation of an existing or 648
former law of this state, any other state, or the United States 649
that is substantially equivalent to section 4511.19 of the 650
Revised Code. 651

(4) "Registered private provider" means a nonpublic school 652
or entity registered with the superintendent of public 653
instruction under section 3310.41 of the Revised Code to 654
participate in the autism scholarship program or section 3310.58 655
of the Revised Code to participate in the Jon Peterson special 656
needs scholarship program. 657

Sec. 718.031. As used in this section, "sports gaming 658
facility" and "type B sports gaming agent" have the same 659
meanings as in section 3775.01 of the Revised Code. 660

(A) A municipal corporation shall require ~~a casino 661~~
~~facility or a casino operator, as defined in Section 6(C)(9) of 662~~
~~Article XV, Ohio Constitution, and section 3772.01 of the 663~~
~~Revised Code, respectively, or a lottery sales agent conducting 664~~
~~video lottery terminals on behalf of the state~~ the following 665
persons to withhold and remit municipal income tax with respect 666
to amounts other than qualifying wages as provided in this 667
section: 668

(1) A casino facility or a casino operator, as defined in 669
Section 6(C)(9) of Article XV, Ohio Constitution, and section 670
3772.01 of the Revised Code, respectively; 671

(2) A lottery sales agent conducting video lottery 672
terminals on behalf of the state; 673

(3) A type B sports gaming agent offering sports gaming at 674
a sports gaming facility. 675

(B) If a person's winnings at a casino facility or sports 676
gaming facility are an amount for which reporting to the 677
internal revenue service of the amount is required by section 678
6041 of the Internal Revenue Code, as amended, ~~the a~~ casino 679
operator or sports gaming agent shall deduct and withhold 680

municipal income tax from the person's winnings at the rate of 681
the tax imposed by the municipal corporation in which the casino 682
facility or sports gaming facility is located. 683

(C) Amounts deducted and withheld by a casino operator or 684
sports gaming agent are held in trust for the benefit of the 685
municipal corporation to which the tax is owed. 686

(1) On or before the tenth day of each month, the casino 687
operator or sports gaming agent shall file a return 688
electronically with the tax administrator of the municipal 689
corporation, providing the name, address, and social security 690
number of the person from whose winnings amounts were deducted 691
and withheld, the amount of each such deduction and withholding 692
during the preceding calendar month, the amount of the winnings 693
from which each such amount was withheld, the type of casino 694
gaming or sports gaming that resulted in such winnings, and any 695
other information required by the tax administrator. With this 696
return, the casino operator or sports gaming agent shall remit 697
electronically to the municipal corporation all amounts deducted 698
and withheld during the preceding month. 699

(2) Annually, on or before the thirty-first day of 700
January, a casino operator or sports gaming agent shall file an 701
annual return electronically with the tax administrator of the 702
municipal corporation in which the casino facility or sports 703
gaming facility is located, indicating the total amount deducted 704
and withheld during the preceding calendar year. The casino 705
operator or sports gaming agent shall remit electronically with 706
the annual return any amount that was deducted and withheld and 707
that was not previously remitted. If the name, address, or 708
social security number of a person or the amount deducted and 709
withheld with respect to that person was omitted on a monthly 710

return for that reporting period, that information shall be 711
indicated on the annual return. 712

(3) Annually, on or before the thirty-first day of 713
January, a casino operator or sports gaming agent shall issue an 714
information return to each person with respect to whom an amount 715
has been deducted and withheld during the preceding calendar 716
year. The information return shall show the total amount of 717
municipal income tax deducted from the person's winnings during 718
the preceding year. The casino operator or sports gaming agent 719
shall provide to the tax administrator a copy of each 720
information return issued under this division. The administrator 721
may require that such copies be transmitted electronically. 722

(4) A casino operator or sports gaming agent that fails to 723
file a return and remit the amounts deducted and withheld shall 724
be personally liable for the amount withheld and not remitted. 725
Such personal liability extends to any penalty and interest 726
imposed for the late filing of a return or the late payment of 727
tax deducted and withheld. 728

(5) If a casino operator or sports gaming agent sells the 729
casino facility or sports gaming facility, or otherwise quits 730
the casino or sports gaming business, the amounts deducted and 731
withheld along with any penalties and interest thereon are 732
immediately due and payable. The successor shall withhold an 733
amount of the purchase money that is sufficient to cover the 734
amounts deducted and withheld along with any penalties and 735
interest thereon until the predecessor casino operator or sports 736
gaming agent produces either of the following: 737

(a) A receipt from the tax administrator showing that the 738
amounts deducted and withheld and penalties and interest thereon 739
have been paid; 740

(b) A certificate from the tax administrator indicating 741
that no amounts are due. 742

If the successor fails to withhold purchase money, the 743
successor is personally liable for the payment of the amounts 744
deducted and withheld and penalties and interest thereon. 745

(6) The failure of a casino operator or sports gaming 746
agent to deduct and withhold the required amount from a person's 747
winnings does not relieve that person from liability for the 748
municipal income tax with respect to those winnings. 749

(D) If a person's prize award from a video lottery 750
terminal is an amount for which reporting to the internal 751
revenue service is required by section 6041 of the Internal 752
Revenue Code, as amended, the video lottery sales agent shall 753
deduct and withhold municipal income tax from the person's prize 754
award at the rate of the tax imposed by the municipal 755
corporation in which the video lottery terminal facility is 756
located. 757

(E) Amounts deducted and withheld by a video lottery sales 758
agent are held in trust for the benefit of the municipal 759
corporation to which the tax is owed. 760

(1) The video lottery sales agent shall issue to a person 761
from whose prize award an amount has been deducted and withheld 762
a receipt for the amount deducted and withheld, and shall obtain 763
from the person receiving a prize award the person's name, 764
address, and social security number in order to facilitate the 765
preparation of returns required by this section. 766

(2) On or before the tenth day of each month, the video 767
lottery sales agent shall file a return electronically with the 768
tax administrator of the municipal corporation providing the 769

names, addresses, and social security numbers of the persons 770
from whose prize awards amounts were deducted and withheld, the 771
amount of each such deduction and withholding during the 772
preceding calendar month, the amount of the prize award from 773
which each such amount was withheld, and any other information 774
required by the tax administrator. With the return, the video 775
lottery sales agent shall remit electronically to the tax 776
administrator all amounts deducted and withheld during the 777
preceding month. 778

(3) A video lottery sales agent shall maintain a record of 779
all receipts issued under division (E) of this section and shall 780
make those records available to the tax administrator upon 781
request. Such records shall be maintained in accordance with 782
section 5747.17 of the Revised Code and any rules adopted 783
pursuant thereto. 784

(4) Annually, on or before the thirty-first day of 785
January, each video lottery terminal sales agent shall file an 786
annual return electronically with the tax administrator of the 787
municipal corporation in which the facility is located 788
indicating the total amount deducted and withheld during the 789
preceding calendar year. The video lottery sales agent shall 790
remit electronically with the annual return any amount that was 791
deducted and withheld and that was not previously remitted. If 792
the name, address, or social security number of a person or the 793
amount deducted and withheld with respect to that person was 794
omitted on a monthly return for that reporting period, that 795
information shall be indicated on the annual return. 796

(5) Annually, on or before the thirty-first day of 797
January, a video lottery sales agent shall issue an information 798
return to each person with respect to whom an amount has been 799

deducted and withheld during the preceding calendar year. The 800
information return shall show the total amount of municipal 801
income tax deducted and withheld from the person's prize award 802
by the video lottery sales agent during the preceding year. A 803
video lottery sales agent shall provide to the tax administrator 804
of the municipal corporation a copy of each information return 805
issued under this division. The tax administrator may require 806
that such copies be transmitted electronically. 807

(6) A video lottery sales agent who fails to file a return 808
and remit the amounts deducted and withheld is personally liable 809
for the amount deducted and withheld and not remitted. Such 810
personal liability extends to any penalty and interest imposed 811
for the late filing of a return or the late payment of tax 812
deducted and withheld. 813

(F) If a video lottery sales agent ceases to operate video 814
lottery terminals, the amounts deducted and withheld along with 815
any penalties and interest thereon are immediately due and 816
payable. The successor of the video lottery sales agent that 817
purchases the video lottery terminals from the agent shall 818
withhold an amount from the purchase money that is sufficient to 819
cover the amounts deducted and withheld and any penalties and 820
interest thereon until the predecessor video lottery sales agent 821
operator produces either of the following: 822

(1) A receipt from the tax administrator showing that the 823
amounts deducted and withheld and penalties and interest thereon 824
have been paid; 825

(2) A certificate from the tax administrator indicating 826
that no amounts are due. 827

If the successor fails to withhold purchase money, the 828

successor is personally liable for the payment of the amounts 829
deducted and withheld and penalties and interest thereon. 830

(G) The failure of a video lottery sales agent to deduct 831
and withhold the required amount from a person's prize award 832
does not relieve that person from liability for the municipal 833
income tax with respect to that prize award. 834

(H) If a casino operator, sports gaming agent, or lottery 835
sales agent files a return late, fails to file a return, remits 836
amounts deducted and withheld late, or fails to remit amounts 837
deducted and withheld as required under this section, the tax 838
administrator of a municipal corporation may impose the 839
following applicable penalty: 840

(1) For the late remittance of, or failure to remit, tax 841
deducted and withheld under this section, a penalty equal to 842
fifty per cent of the tax deducted and withheld; 843

(2) For the failure to file, or the late filing of, a 844
monthly or annual return, a penalty of five hundred dollars for 845
each return not filed or filed late. Interest shall accrue on 846
past due amounts deducted and withheld at the rate prescribed in 847
section 5703.47 of the Revised Code. 848

(I) Amounts deducted and withheld on behalf of a municipal 849
corporation shall be allowed as a credit against payment of the 850
tax imposed by the municipal corporation and shall be treated as 851
taxes paid for purposes of section 718.08 of the Revised Code. 852
This division applies only to the person for whom the amount is 853
deducted and withheld. 854

(J) The tax administrator shall prescribe the forms of the 855
receipts and returns required under this section. 856

Sec. 718.08. (A) As used in this section: 857

(1) "Estimated taxes" means the amount that the taxpayer 858
reasonably estimates to be the taxpayer's tax liability for a 859
municipal corporation's income tax for the current taxable year. 860

(2) "Tax liability" means the total taxes due to a 861
municipal corporation for the taxable year, after allowing any 862
credit to which the taxpayer is entitled, and after applying any 863
estimated tax payment, withholding payment, or credit from 864
another taxable year. 865

(B) (1) Except as provided in division (F) of this section, 866
every taxpayer shall make a declaration of estimated taxes for 867
the current taxable year, on the form prescribed by the tax 868
administrator, if the amount payable as estimated taxes is at 869
least two hundred dollars. For the purposes of this section: 870

(a) Taxes withheld from qualifying wages shall be 871
considered as paid to the municipal corporation for which the 872
taxes were withheld in equal amounts on each payment date unless 873
the taxpayer establishes the dates on which all amounts were 874
actually withheld, in which case the amounts withheld shall be 875
considered as paid on the dates on which the amounts were 876
actually withheld. 877

(b) An overpayment of tax applied as a credit to a 878
subsequent taxable year is deemed to be paid on the date of the 879
postmark stamped on the cover in which the payment is mailed or, 880
if the payment is made by electronic funds transfer, the date 881
the payment is submitted. As used in this division, "date of the 882
postmark" means, in the event there is more than one date on the 883
cover, the earliest date imprinted on the cover by the postal 884
service. 885

(c) Taxes withheld by a casino operator ~~or by a~~ video 886

lottery sales agent, or type B sports gaming agent under section 887
718.031 of the Revised Code are deemed to be paid to the 888
municipal corporation for which the taxes were withheld on the 889
date the taxes are withheld from the taxpayer's winnings. 890

(2) Except as provided in division (F) of this section, 891
taxpayers filing joint returns shall file joint declarations of 892
estimated taxes. A taxpayer may amend a declaration under rules 893
prescribed by the tax administrator. Except as provided in 894
division (F) of this section, a taxpayer having a taxable year 895
of less than twelve months shall make a declaration under rules 896
prescribed by the tax administrator. 897

(3) The declaration of estimated taxes shall be filed on 898
or before the date prescribed for the filing of municipal income 899
tax returns under division (G) of section 718.05 of the Revised 900
Code or on or before the fifteenth day of the fourth month after 901
the taxpayer becomes subject to tax for the first time. 902

(4) Taxpayers reporting on a fiscal year basis shall file 903
a declaration on or before the fifteenth day of the fourth month 904
after the beginning of each fiscal year or period. 905

(5) The original declaration or any subsequent amendment 906
may be increased or decreased on or before any subsequent 907
quarterly payment day as provided in this section. 908

(C) (1) The required portion of the tax liability for the 909
taxable year that shall be paid through estimated taxes made 910
payable to the municipal corporation or tax administrator, 911
including the application of tax refunds to estimated taxes and 912
withholding on or before the applicable payment date, shall be 913
as follows: 914

(a) On or before the fifteenth day of the fourth month 915

after the beginning of the taxable year, twenty-two and one-half 916
per cent of the tax liability for the taxable year; 917

(b) On or before the fifteenth day of the sixth month 918
after the beginning of the taxable year, forty-five per cent of 919
the tax liability for the taxable year; 920

(c) On or before the fifteenth day of the ninth month 921
after the beginning of the taxable year, sixty-seven and one- 922
half per cent of the tax liability for the taxable year; 923

(d) For an individual, on or before the fifteenth day of 924
the first month of the following taxable year, ninety per cent 925
of the tax liability for the taxable year. For a person other 926
than an individual, on or before the fifteenth day of the 927
twelfth month of the taxable year, ninety per cent of the tax 928
liability for the taxable year. 929

(2) When an amended declaration has been filed, the unpaid 930
balance shown due on the amended declaration shall be paid in 931
equal installments on or before the remaining payment dates. 932

(3) On or before the fifteenth day of the fourth month of 933
the year following that for which the declaration or amended 934
declaration was filed, an annual return shall be filed and any 935
balance which may be due shall be paid with the return in 936
accordance with section 718.05 of the Revised Code. 937

(D) (1) In the case of any underpayment of any portion of a 938
tax liability, penalty and interest may be imposed pursuant to 939
section 718.27 of the Revised Code upon the amount of 940
underpayment for the period of underpayment, unless the 941
underpayment is due to reasonable cause as described in division 942
(E) of this section. The amount of the underpayment shall be 943
determined as follows: 944

(a) For the first payment of estimated taxes each year, 945
twenty-two and one-half per cent of the tax liability, less the 946
amount of taxes paid by the date prescribed for that payment; 947

(b) For the second payment of estimated taxes each year, 948
forty-five per cent of the tax liability, less the amount of 949
taxes paid by the date prescribed for that payment; 950

(c) For the third payment of estimated taxes each year, 951
sixty-seven and one-half per cent of the tax liability, less the 952
amount of taxes paid by the date prescribed for that payment; 953

(d) For the fourth payment of estimated taxes each year, 954
ninety per cent of the tax liability, less the amount of taxes 955
paid by the date prescribed for that payment. 956

(2) The period of the underpayment shall run from the day 957
the estimated payment was required to be made to the date on 958
which the payment is made. For purposes of this section, a 959
payment of estimated taxes on or before any payment date shall 960
be considered a payment of any previous underpayment only to the 961
extent the payment of estimated taxes exceeds the amount of the 962
payment presently required to be paid to avoid any penalty. 963

(E) An underpayment of any portion of tax liability 964
determined under division (D) of this section shall be due to 965
reasonable cause and the penalty imposed by this section shall 966
not be added to the taxes for the taxable year if any of the 967
following apply: 968

(1) The amount of estimated taxes that were paid equals at 969
least ninety per cent of the tax liability for the current 970
taxable year, determined by annualizing the income received 971
during the year up to the end of the month immediately preceding 972
the month in which the payment is due. 973

(2) The amount of estimated taxes that were paid equals at 974
least one hundred per cent of the tax liability shown on the 975
return of the taxpayer for the preceding taxable year, provided 976
that the immediately preceding taxable year reflected a period 977
of twelve months and the taxpayer filed a return with the 978
municipal corporation under section 718.05 of the Revised Code 979
for that year. 980

(3) The taxpayer is an individual who resides in the 981
municipal corporation but was not domiciled there on the first 982
day of January of the calendar year that includes the first day 983
of the taxable year. 984

(F) (1) A tax administrator may waive the requirement for 985
filing a declaration of estimated taxes for any class of 986
taxpayers after finding that the waiver is reasonable and proper 987
in view of administrative costs and other factors. 988

(2) A municipal corporation may, by ordinance or rule, 989
waive the requirement for filing a declaration of estimated 990
taxes for all taxpayers. 991

Sec. 2915.01. As used in this chapter: 992

(A) "Bookmaking" means the business of receiving or paying 993
off bets. "Bookmaking" does not include the conduct of sports 994
gaming as permitted under Chapter 3770. or 3775. of the Revised 995
Code. 996

(B) "Bet" means the hazarding of anything of value upon 997
the result of an event, undertaking, or contingency, but does 998
not include a bona fide business risk. 999

(C) "Scheme of chance" means a slot machine unless 1000
authorized under Chapter 3772. of the Revised Code, lottery 1001
unless authorized under Chapter 3770. of the Revised Code, 1002

numbers game, pool conducted for profit, or other scheme in 1003
which a participant gives a valuable consideration for a chance 1004
to win a prize, but does not include bingo, a skill-based 1005
amusement machine, or a pool not conducted for profit. "Scheme 1006
of chance" includes the use of an electronic device to reveal 1007
the results of a game entry if valuable consideration is paid, 1008
directly or indirectly, for a chance to win a prize. Valuable 1009
consideration is deemed to be paid for a chance to win a prize 1010
in the following instances: 1011

(1) Less than fifty per cent of the goods or services sold 1012
by a scheme of chance operator in exchange for game entries are 1013
used or redeemed by participants at any one location; 1014

(2) Less than fifty per cent of participants who purchase 1015
goods or services at any one location do not accept, use, or 1016
redeem the goods or services sold or purportedly sold; 1017

(3) More than fifty per cent of prizes at any one location 1018
are revealed to participants through an electronic device 1019
simulating a game of chance or a "casino game" as defined in 1020
section 3772.01 of the Revised Code; 1021

(4) The good or service sold by a scheme of chance 1022
operator in exchange for a game entry cannot be used or redeemed 1023
in the manner advertised; 1024

(5) A participant pays more than fair market value for 1025
goods or services offered by a scheme of chance operator in 1026
order to receive one or more game entries; 1027

(6) A participant may use the electronic device to 1028
purchase additional game entries; 1029

(7) A participant may purchase additional game entries by 1030
using points or credits won as prizes while using the electronic 1031

device; 1032

(8) A scheme of chance operator pays out in prize money 1033
more than twenty per cent of the gross revenue received at one 1034
location; or 1035

(9) A participant makes a purchase or exchange in order to 1036
obtain any good or service that may be used to facilitate play 1037
on the electronic device. 1038

As used in this division, "electronic device" means a 1039
mechanical, video, digital, or electronic machine or device that 1040
is capable of displaying information on a screen or other 1041
mechanism and that is owned, leased, or otherwise possessed by 1042
any person conducting a scheme of chance, or by that person's 1043
partners, affiliates, subsidiaries, or contractors. "Electronic 1044
device" does not include an electronic instant bingo system. 1045

(D) "Game of chance" means poker, craps, roulette, or 1046
other game in which a player gives anything of value in the hope 1047
of gain, the outcome of which is determined largely by chance, 1048
but does not include bingo. 1049

(E) "Game of chance conducted for profit" means any game 1050
of chance designed to produce income for the person who conducts 1051
or operates the game of chance, but does not include bingo. 1052

(F) "Gambling device" means any of the following: 1053

(1) A book, totalizer, or other equipment for recording 1054
bets; 1055

(2) A ticket, token, or other device representing a 1056
chance, share, or interest in a scheme of chance or evidencing a 1057
bet; 1058

(3) A deck of cards, dice, gaming table, roulette wheel, 1059

slot machine, or other apparatus designed for use in connection 1060
with a game of chance; 1061

(4) Any equipment, device, apparatus, or paraphernalia 1062
specially designed for gambling purposes; 1063

(5) Bingo supplies sold or otherwise provided, or used, in 1064
violation of this chapter. 1065

(G) "Gambling offense" means any of the following: 1066

(1) A violation of ~~section 2915.02, 2915.03, 2915.04,~~ 1067
~~2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09,~~ 1068
~~2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code~~ this 1069
chapter; 1070

(2) A violation of an existing or former municipal 1071
ordinance or law of this or any other state or the United States 1072
substantially equivalent to any ~~section listed in division (G)~~ 1073
~~(1) provision~~ of this section ~~chapter~~ or a violation of section 1074
2915.06 of the Revised Code as it existed prior to July 1, 1996; 1075

(3) An offense under an existing or former municipal 1076
ordinance or law of this or any other state or the United 1077
States, of which gambling is an element; 1078

(4) A conspiracy or attempt to commit, or complicity in 1079
committing, any offense under division (G) (1), (2), or (3) of 1080
this section. 1081

(H) Except as otherwise provided in this chapter, 1082
"charitable organization" means either of the following: 1083

(1) An organization that ~~is, and has received from the~~ 1084
~~internal revenue service a determination letter that currently~~ 1085
~~is in effect stating that the organization is,~~ exempt from 1086
federal income taxation under subsection 501(a) and described in 1087

subsection 501(c)(3) of the Internal Revenue Code; 1088

(2) A volunteer rescue service organization, volunteer 1089
firefighter's organization, veteran's organization, fraternal 1090
organization, or sporting organization that is exempt from 1091
federal income taxation under subsection 501(c)(4), (c)(7), (c) 1092
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 1093

To qualify as a "charitable organization," an organization 1094
shall have been in continuous existence as such in this state 1095
for a period of two years immediately preceding either the 1096
making of an application for a bingo license under section 1097
2915.08 of the Revised Code or the conducting of any game of 1098
chance as provided in division (D) of section 2915.02 of the 1099
Revised Code. 1100

(I) "Religious organization" means any church, body of 1101
communicants, or group that is not organized or operated for 1102
profit and that gathers in common membership for regular worship 1103
and religious observances. 1104

(J) "Veteran's organization" means any individual post or 1105
state headquarters of a national veteran's association or an 1106
auxiliary unit of any individual post of a national veteran's 1107
association, which post, state headquarters, or auxiliary unit 1108
is incorporated as a nonprofit corporation and either has 1109
received a letter from the state headquarters of the national 1110
veteran's association indicating that the individual post or 1111
auxiliary unit is in good standing with the national veteran's 1112
association or has received a letter from the national veteran's 1113
association indicating that the state headquarters is in good 1114
standing with the national veteran's association. As used in 1115
this division, "national veteran's association" means any 1116
veteran's association that has been in continuous existence as 1117

such for a period of at least five years and either is 1118
incorporated by an act of the United States congress or has a 1119
national dues-paying membership of at least five thousand 1120
persons. 1121

(K) "Volunteer firefighter's organization" means any 1122
organization of volunteer firefighters, as defined in section 1123
146.01 of the Revised Code, that is organized and operated 1124
exclusively to provide financial support for a volunteer fire 1125
department or a volunteer fire company and that is recognized or 1126
ratified by a county, municipal corporation, or township. 1127

(L) "Fraternal organization" means any society, order, 1128
state headquarters, or association within this state, except a 1129
college or high school fraternity, that is not organized for 1130
profit, that is a branch, lodge, or chapter of a national or 1131
state organization, that exists exclusively for the common 1132
business or sodality of its members. 1133

(M) "Volunteer rescue service organization" means any 1134
organization of volunteers organized to function as an emergency 1135
medical service organization, as defined in section 4765.01 of 1136
the Revised Code. 1137

(N) "Charitable bingo game" means any bingo game described 1138
in division (O) (1) or (2) of this section that is conducted by a 1139
charitable organization that has obtained a license pursuant to 1140
section 2915.08 of the Revised Code and the proceeds of which 1141
are used for a charitable purpose. 1142

(O) "Bingo" means either of the following: 1143

(1) A game with all of the following characteristics: 1144

(a) The participants use bingo cards or sheets, including 1145
paper formats and electronic representation or image formats, 1146

that are divided into twenty-five spaces arranged in five 1147
horizontal and five vertical rows of spaces, with each space, 1148
except the central space, being designated by a combination of a 1149
letter and a number and with the central space being designated 1150
as a free space. 1151

(b) The participants cover the spaces on the bingo cards 1152
or sheets that correspond to combinations of letters and numbers 1153
that are announced by a bingo game operator. 1154

(c) A bingo game operator announces combinations of 1155
letters and numbers that appear on objects that a bingo game 1156
operator selects by chance, either manually or mechanically, 1157
from a receptacle that contains seventy-five objects at the 1158
beginning of each game, each object marked by a different 1159
combination of a letter and a number that corresponds to one of 1160
the seventy-five possible combinations of a letter and a number 1161
that can appear on the bingo cards or sheets. 1162

(d) The winner of the bingo game includes any participant 1163
who properly announces during the interval between the 1164
announcements of letters and numbers as described in division 1165
(O) (1) (c) of this section, that a predetermined and preannounced 1166
pattern of spaces has been covered on a bingo card or sheet 1167
being used by the participant. 1168

(2) Instant bingo, ~~punch boards~~ electronic instant bingo, 1169
and raffles. 1170

(P) "Conduct" means to back, promote, organize, manage, 1171
carry on, sponsor, or prepare for the operation of bingo or a 1172
game of chance, a scheme of chance, or a sweepstakes. 1173

(Q) "Bingo game operator" means any person, except 1174
security personnel, who performs work or labor at the site of 1175

bingo, including, but not limited to, collecting money from 1176
participants, handing out bingo cards or sheets or objects to 1177
cover spaces on bingo cards or sheets, selecting from a 1178
receptacle the objects that contain the combination of letters 1179
and numbers that appear on bingo cards or sheets, calling out 1180
the combinations of letters and numbers, distributing prizes, 1181
selling or redeeming instant bingo tickets or cards, selling or 1182
redeeming electronic instant bingo tickets, credits, or 1183
vouchers, accessing an electronic instant bingo system other 1184
than as a participant, supervising the operation of a punch 1185
board, selling raffle tickets, selecting raffle tickets from a 1186
receptacle and announcing the winning numbers in a raffle, and 1187
preparing, selling, and serving food or beverages. "Bingo game 1188
operator" does not include a person who is maintaining, 1189
updating, or repairing an electronic instant bingo system. 1190

(R) "Participant" means any person who plays bingo. 1191

(S) "Bingo session" means a period that includes both of 1192
the following: 1193

(1) Not to exceed five continuous hours for the conduct of 1194
one or more games described in division (O) (1) of this section, 1195
instant bingo, and ~~seal cards~~ electronic instant bingo; 1196

(2) A period for the conduct of instant bingo and ~~seal~~ 1197
~~cards~~ electronic instant bingo for not more than two hours 1198
before and not more than two hours after the period described in 1199
division (S) (1) of this section. 1200

(T) "Gross receipts" means all money or assets, including 1201
admission fees, that a person receives from bingo without the 1202
deduction of any amounts for prizes paid out or for the expenses 1203
of conducting bingo. "Gross receipts" does not include any money 1204

directly taken in from the sale of food or beverages by a 1205
charitable organization conducting bingo, or by a bona fide 1206
auxiliary unit or society of a charitable organization 1207
conducting bingo, provided all of the following apply: 1208

(1) The auxiliary unit or society has been in existence as 1209
a bona fide auxiliary unit or society of the charitable 1210
organization for at least two years prior to conducting bingo. 1211

(2) The person who purchases the food or beverage receives 1212
nothing of value except the food or beverage and items 1213
customarily received with the purchase of that food or beverage. 1214

(3) The food and beverages are sold at customary and 1215
reasonable prices. 1216

(U) "Security personnel" includes any person who either is 1217
a sheriff, deputy sheriff, marshal, deputy marshal, township 1218
constable, or member of an organized police department of a 1219
municipal corporation or has successfully completed a peace 1220
officer's training course pursuant to sections 109.71 to 109.79 1221
of the Revised Code and who is hired to provide security for the 1222
premises on which bingo is conducted. 1223

(V) "Charitable purpose" means that the net profit of 1224
bingo, other than instant bingo or electronic instant bingo, is 1225
used by, or is given, donated, or otherwise transferred to, any 1226
of the following: 1227

(1) Any organization that is described in subsection 1228
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 1229
and is either a governmental unit or an organization that is tax 1230
exempt under subsection 501(a) and described in subsection 1231
501(c) (3) of the Internal Revenue Code; 1232

(2) A veteran's organization that is a post, chapter, or 1233

organization of veterans, or an auxiliary unit or society of, or 1234
a trust or foundation for, any such post, chapter, or 1235
organization organized in the United States or any of its 1236
possessions, at least seventy-five per cent of the members of 1237
which are veterans and substantially all of the other members of 1238
which are individuals who are spouses, widows, or widowers of 1239
veterans, or such individuals, provided that no part of the net 1240
earnings of such post, chapter, or organization inures to the 1241
benefit of any private shareholder or individual, and further 1242
provided that the net profit is used by the post, chapter, or 1243
organization for the charitable purposes set forth in division 1244
(B) (12) of section 5739.02 of the Revised Code, is used for 1245
awarding scholarships to or for attendance at an institution 1246
mentioned in division (B) (12) of section 5739.02 of the Revised 1247
Code, is donated to a governmental agency, or is used for 1248
nonprofit youth activities, the purchase of United States or 1249
Ohio flags that are donated to schools, youth groups, or other 1250
bona fide nonprofit organizations, promotion of patriotism, or 1251
disaster relief; 1252

(3) A fraternal organization that has been in continuous 1253
existence in this state for fifteen years and that uses the net 1254
profit exclusively for religious, charitable, scientific, 1255
literary, or educational purposes, or for the prevention of 1256
cruelty to children or animals, if contributions for such use 1257
would qualify as a deductible charitable contribution under 1258
subsection 170 of the Internal Revenue Code; 1259

(4) A volunteer firefighter's organization that uses the 1260
net profit for the purposes set forth in division (K) of this 1261
section. 1262

(W) "Internal Revenue Code" means the "Internal Revenue 1263

Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter
amended.

(X) "Youth athletic organization" means any organization,
not organized for profit, that is organized and operated
exclusively to provide financial support to, or to operate,
athletic activities for persons who are twenty-one years of age
or younger by means of sponsoring, organizing, operating, or
contributing to the support of an athletic team, club, league,
or association.

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

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

(a) The playing fields are used ~~at least one hundred days~~
~~per year~~ for athletic activities by one or more organizations,
not organized for profit, each of which is organized and
operated exclusively to provide financial support to, or to
operate, athletic activities for persons who are eighteen years
of age or younger by means of sponsoring, organizing, operating,
or contributing to the support of an athletic team, club,
league, or association.

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

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

(Z) "Bingo supplies" means bingo cards or sheets; instant
bingo tickets or cards; electronic bingo aids; raffle tickets;

punch boards; seal cards; instant bingo ticket dispensers; 1293
electronic instant bingo systems; and devices for selecting or 1294
displaying the combination of bingo letters and numbers or 1295
raffle tickets. Items that are "bingo supplies" are not gambling 1296
devices if sold or otherwise provided, and used, in accordance 1297
with this chapter. For purposes of this chapter, "bingo 1298
supplies" are not to be considered equipment used to conduct a 1299
bingo game. 1300

(AA) "Instant bingo" means a form of bingo that shall use 1301
folded or banded tickets or paper cards with perforated break- 1302
open tabs, a face of which is covered or otherwise hidden from 1303
view to conceal a number, letter, or symbol, or set of numbers, 1304
letters, or symbols, some of which have been designated in 1305
advance as prize winners, and may ~~also~~ include games in which 1306
some winners are determined by the random selection of one or 1307
more bingo numbers by the use of a seal card or bingo blower. 1308
"Instant bingo" also includes a punch board game. In all 1309
"instant bingo" the prize amount and structure shall be 1310
predetermined. "Instant bingo" does not include electronic 1311
instant bingo or any device that is activated by the insertion 1312
of a coin, currency, token, or an equivalent, and that contains 1313
as one of its components a video display monitor that is capable 1314
of displaying numbers, letters, symbols, or characters in 1315
winning or losing combinations. 1316

(BB) "Seal card" means a form of instant bingo that uses 1317
instant bingo tickets in conjunction with a board or placard 1318
that contains one or more seals that, when removed or opened, 1319
reveal predesignated winning numbers, letters, or symbols. 1320

(CC) "Raffle" means a form of bingo in which the one or 1321
more prizes are won by one or more persons who have purchased a 1322

raffle ticket. The one or more winners of the raffle are 1323
determined by drawing a ticket stub or other detachable section 1324
from a receptacle containing ticket stubs or detachable sections 1325
corresponding to all tickets sold for the raffle. "Raffle" does 1326
not include the drawing of a ticket stub or other detachable 1327
section of a ticket purchased to attend a professional sporting 1328
event if both of the following apply: 1329

(1) The ticket stub or other detachable section is used to 1330
select the winner of a free prize given away at the professional 1331
sporting event; and 1332

(2) The cost of the ticket is the same as the cost of a 1333
ticket to the professional sporting event on days when no free 1334
prize is given away. 1335

(DD) "Punch board" means a form of instant bingo that uses 1336
a board containing a number of holes or receptacles of uniform 1337
size in which are placed, mechanically and randomly, serially 1338
numbered slips of paper that may be punched or drawn from the 1339
hole or receptacle ~~when used in conjunction with instant bingo.~~ 1340
A player may punch or draw the numbered slips of paper from the 1341
holes or receptacles and obtain the prize established for the 1342
game if the number drawn corresponds to a winning number or, if 1343
the punch board includes the use of a seal card, a potential 1344
winning number. 1345

(EE) "Gross profit" means gross receipts minus the amount 1346
actually expended for the payment of prize awards. 1347

(FF) "Net profit" means gross profit minus expenses. 1348

(GG) "Expenses" means the reasonable amount of gross 1349
profit actually expended for all of the following: 1350

(1) The purchase or lease of bingo supplies; 1351

(2) The annual license fee required under section 2915.08 of the Revised Code;	1352 1353
(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;	1354 1355
(4) Audits and accounting services;	1356
(5) Safes;	1357
(6) Cash registers;	1358
(7) Hiring security personnel;	1359
(8) Advertising bingo;	1360
(9) Renting premises in which to conduct a bingo session;	1361
(10) Tables and chairs;	1362
(11) Expenses for maintaining and operating a charitable organization's facilities, including, but not limited to, a post home, club house, lounge, tavern, or canteen and any grounds attached to the post home, club house, lounge, tavern, or canteen;	1363 1364 1365 1366 1367
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	1368 1369
(13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division (B)(1) <u>(F)(1)</u> of section 2915.08 of the Revised Code.	1370 1371 1372 1373
(HH) "Person" has the same meaning as in section 1.59 of the Revised Code and includes any firm or any other legal entity, however organized.	1374 1375 1376
(II) "Revoke" means to void permanently all rights and	1377

privileges of the holder of a license issued under section 1378
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1379
charitable gaming license issued by another jurisdiction. 1380

(JJ) "Suspend" means to interrupt temporarily all rights 1381
and privileges of the holder of a license issued under section 1382
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1383
charitable gaming license issued by another jurisdiction. 1384

(KK) "Distributor" means any person who purchases or 1385
obtains bingo supplies and who does either of the following: 1386

(1) Sells, offers for sale, or otherwise provides or 1387
offers to provide the bingo supplies to another person for use 1388
in this state; 1389

(2) Modifies, converts, adds to, or removes parts from the 1390
bingo supplies to further their promotion or sale for use in 1391
this state. 1392

(LL) "Manufacturer" means any person who assembles 1393
completed bingo supplies from raw materials, other items, or 1394
subparts or who modifies, converts, adds to, or removes parts 1395
from bingo supplies to further their promotion or sale. 1396

(MM) "Gross annual revenues" means the annual gross 1397
receipts derived from the conduct of bingo described in division 1398
(O) (1) of this section plus the annual net profit derived from 1399
the conduct of bingo described in division (O) (2) of this 1400
section. 1401

(NN) "Instant bingo ticket dispenser" means a mechanical 1402
device that dispenses an instant bingo ticket or card as the 1403
sole item of value dispensed and that has the following 1404
characteristics: 1405

(1) It is activated upon the insertion of United States currency.	1406 1407
(2) It performs no gaming functions.	1408
(3) It does not contain a video display monitor or generate noise.	1409 1410
(4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations.	1411 1412
(5) It does not simulate or display rolling or spinning reels.	1413 1414
(6) It is incapable of determining whether a dispensed bingo ticket or card is a winning or nonwinning ticket or card and requires a winning ticket or card to be paid by a bingo game operator.	1415 1416 1417 1418
(7) It may provide accounting and security features to aid in accounting for the instant bingo tickets or cards it dispenses.	1419 1420 1421
(8) It is not part of an electronic network and is not interactive.	1422 1423
(OO) (1) "Electronic bingo aid" means an electronic device used by a participant to monitor bingo cards or sheets purchased at the time and place of a bingo session and that does all of the following:	1424 1425 1426 1427
(a) It provides a means for a participant to input numbers and letters announced by a bingo caller.	1428 1429
(b) It compares the numbers and letters entered by the participant to the bingo faces previously stored in the memory of the device.	1430 1431 1432

(c) It identifies a winning bingo pattern. 1433

(2) "Electronic bingo aid" does not include any device 1434
into which a coin, currency, token, or an equivalent is inserted 1435
to activate play. 1436

(PP) "~~Deal of instant bingo tickets~~" means a single game 1437
of instant bingo tickets, or a single game of electronic instant 1438
bingo tickets, all with the same serial number. 1439

(QQ) (1) "Slot machine" means either of the following: 1440

(a) Any mechanical, electronic, video, or digital device 1441
that is capable of accepting anything of value, directly or 1442
indirectly, from or on behalf of a player who gives the thing of 1443
value in the hope of gain; 1444

(b) Any mechanical, electronic, video, or digital device 1445
that is capable of accepting anything of value, directly or 1446
indirectly, from or on behalf of a player to conduct bingo or a 1447
scheme or game of chance. 1448

(2) "Slot machine" does not include a skill-based 1449
amusement machine ~~or~~, an instant bingo ticket dispenser, or an 1450
electronic instant bingo system. 1451

(RR) "Net profit from the proceeds of the sale of instant 1452
bingo or electronic instant bingo" means gross profit minus the 1453
ordinary, necessary, and reasonable expense expended for the 1454
purchase of ~~instant bingo supplies~~ for the purpose of conducting 1455
instant bingo or electronic instant bingo, and, in the case of 1456
instant bingo or electronic instant bingo conducted by a 1457
veteran's, fraternal, or sporting organization, minus the 1458
payment by that organization of real property taxes and 1459
assessments levied on a premises on which instant bingo or 1460
electronic instant bingo is conducted. 1461

(SS) "Charitable instant bingo organization" means an 1462
organization that is exempt from federal income taxation under 1463
subsection 501(a) and described in subsection 501(c)(3) of the 1464
Internal Revenue Code and is a charitable organization as 1465
defined in this section. A "charitable instant bingo 1466
organization" does not include a charitable organization that is 1467
exempt from federal income taxation under subsection 501(a) and 1468
described in subsection 501(c)(3) of the Internal Revenue Code 1469
and that is created by a veteran's organization, a fraternal 1470
organization, or a sporting organization in regards to bingo 1471
conducted or assisted by a veteran's organization, a fraternal 1472
organization, or a sporting organization pursuant to section 1473
2915.13 of the Revised Code. 1474

(TT) "Game flare" means the board or placard, or 1475
electronic representation of a board or placard, that 1476
accompanies each deal of instant bingo or electronic instant 1477
bingo tickets and that ~~has printed on or affixed to it~~ includes 1478
the following information for the game: 1479

(1) The name of the game; 1480

(2) The manufacturer's name or distinctive logo; 1481

(3) The form number; 1482

(4) The ticket count; 1483

(5) The prize structure, including the number of winning 1484
~~instant bingo~~ tickets by denomination and the respective winning 1485
symbol or number combinations for the winning ~~instant bingo~~ 1486
tickets; 1487

(6) The cost per play; 1488

(7) The serial number of the game. 1489

(UU) (1) "Skill-based amusement machine" means a 1490
mechanical, video, digital, or electronic device that rewards 1491
the player or players, if at all, only with merchandise prizes 1492
or with redeemable vouchers redeemable only for merchandise 1493
prizes, provided that with respect to rewards for playing the 1494
game all of the following apply: 1495

(a) The wholesale value of a merchandise prize awarded as 1496
a result of the single play of a machine does not exceed ten 1497
dollars; 1498

(b) Redeemable vouchers awarded for any single play of a 1499
machine are not redeemable for a merchandise prize with a 1500
wholesale value of more than ten dollars; 1501

(c) Redeemable vouchers are not redeemable for a 1502
merchandise prize that has a wholesale value of more than ten 1503
dollars times the fewest number of single plays necessary to 1504
accrue the redeemable vouchers required to obtain that prize; 1505
and 1506

(d) Any redeemable vouchers or merchandise prizes are 1507
distributed at the site of the skill-based amusement machine at 1508
the time of play. 1509

A card for the purchase of gasoline is a redeemable 1510
voucher for purposes of division (UU) (1) of this section even if 1511
the skill-based amusement machine for the play of which the card 1512
is awarded is located at a place where gasoline may not be 1513
legally distributed to the public or the card is not redeemable 1514
at the location of, or at the time of playing, the skill-based 1515
amusement machine. 1516

(2) A device shall not be considered a skill-based 1517
amusement machine and shall be considered a slot machine if it 1518

pays cash or one or more of the following apply: 1519

(a) The ability of a player to succeed at the game is 1520
impacted by the number or ratio of prior wins to prior losses of 1521
players playing the game. 1522

(b) Any reward of redeemable vouchers is not based solely 1523
on the player achieving the object of the game or the player's 1524
score; 1525

(c) The outcome of the game, or the value of the 1526
redeemable voucher or merchandise prize awarded for winning the 1527
game, can be controlled by a source other than any player 1528
playing the game. 1529

(d) The success of any player is or may be determined by a 1530
chance event that cannot be altered by player actions. 1531

(e) The ability of any player to succeed at the game is 1532
determined by game features not visible or known to the player. 1533

(f) The ability of the player to succeed at the game is 1534
impacted by the exercise of a skill that no reasonable player 1535
could exercise. 1536

(3) All of the following apply to any machine that is 1537
operated as described in division (UU) (1) of this section: 1538

(a) As used in division (UU) of this section, "game" and 1539
"play" mean one event from the initial activation of the machine 1540
until the results of play are determined without payment of 1541
additional consideration. An individual utilizing a machine that 1542
involves a single game, play, contest, competition, or 1543
tournament may be awarded redeemable vouchers or merchandise 1544
prizes based on the results of play. 1545

(b) Advance play for a single game, play, contest, 1546

competition, or tournament participation may be purchased. The 1547
cost of the contest, competition, or tournament participation 1548
may be greater than a single noncontest, competition, or 1549
tournament play. 1550

(c) To the extent that the machine is used in a contest, 1551
competition, or tournament, that contest, competition, or 1552
tournament has a defined starting and ending date and is open to 1553
participants in competition for scoring and ranking results 1554
toward the awarding of redeemable vouchers or merchandise prizes 1555
that are stated prior to the start of the contest, competition, 1556
or tournament. 1557

(4) For purposes of division (UU) (1) of this section, the 1558
mere presence of a device, such as a pin-setting, ball- 1559
releasing, or scoring mechanism, that does not contribute to or 1560
affect the outcome of the play of the game does not make the 1561
device a skill-based amusement machine. 1562

(VV) "Merchandise prize" means any item of value, but 1563
shall not include any of the following: 1564

(1) Cash, gift cards, or any equivalent thereof; 1565

(2) Plays on games of chance, state lottery tickets, or 1566
bingo, ~~or instant bingo~~; 1567

(3) Firearms, tobacco, or alcoholic beverages; or 1568

(4) A redeemable voucher that is redeemable for any of the 1569
items listed in division (VV) (1), (2), or (3) of this section. 1570

(WW) "Redeemable voucher" means any ticket, token, coupon, 1571
receipt, or other noncash representation of value. 1572

(XX) "Pool not conducted for profit" means a scheme in 1573
which a participant gives a valuable consideration for a chance 1574

to win a prize and the total amount of consideration wagered is 1575
distributed to a participant or participants. 1576

(YY) "Sporting organization" means a hunting, fishing, or 1577
trapping organization, other than a college or high school 1578
fraternity or sorority, that is not organized for profit, that 1579
is affiliated with a state or national sporting organization, 1580
including but not limited to, the league of Ohio sportsmen, and 1581
that has been in continuous existence in this state for a period 1582
of three years. 1583

(ZZ) "Community action agency" has the same meaning as in 1584
section 122.66 of the Revised Code. 1585

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1586
video, digital, or electronic machine or device that is owned, 1587
leased, or otherwise possessed by any person conducting a 1588
sweepstakes, or by that person's partners, affiliates, 1589
subsidiaries, or contractors, that is intended to be used by a 1590
sweepstakes participant, and that is capable of displaying 1591
information on a screen or other mechanism. A device is a 1592
sweepstakes terminal device if any of the following apply: 1593

(a) The device uses a simulated game terminal as a 1594
representation of the prizes associated with the results of the 1595
sweepstakes entries. 1596

(b) The device utilizes software such that the simulated 1597
game influences or determines the winning of or value of the 1598
prize. 1599

(c) The device selects prizes from a predetermined finite 1600
pool of entries. 1601

(d) The device utilizes a mechanism that reveals the 1602
content of a predetermined sweepstakes entry. 1603

(e) The device predetermines the prize results and stores 1604
those results for delivery at the time the sweepstakes entry 1605
results are revealed. 1606

(f) The device utilizes software to create a game result. 1607

(g) The device reveals the prize incrementally, even 1608
though the device does not influence the awarding of the prize 1609
or the value of any prize awarded. 1610

(h) The device determines and associates the prize with an 1611
entry or entries at the time the sweepstakes is entered. 1612

(2) As used in this division and in section 2915.02 of the 1613
Revised Code: 1614

(a) "Enter" means the act by which a person becomes 1615
eligible to receive any prize offered in a sweepstakes. 1616

(b) "Entry" means one event from the initial activation of 1617
the sweepstakes terminal device until all the sweepstakes prize 1618
results from that activation are revealed. 1619

(c) "Prize" means any gift, award, gratuity, good, 1620
service, credit, reward, or any other thing of value that may be 1621
transferred to a person, whether possession of the prize is 1622
actually transferred, or placed on an account or other record as 1623
evidence of the intent to transfer the prize. 1624

(d) "Sweepstakes terminal device facility" means any 1625
location in this state where a sweepstakes terminal device is 1626
provided to a sweepstakes participant, except as provided in 1627
division (G) of section 2915.02 of the Revised Code. 1628

(BBB) "Sweepstakes" means any game, contest, advertising 1629
scheme or plan, or other promotion where consideration is not 1630
required for a person to enter to win or become eligible to 1631

receive any prize, the determination of which is based upon 1632
chance. "Sweepstakes" does not include bingo as authorized under 1633
this chapter, pari-mutuel wagering as authorized by Chapter 1634
3769. of the Revised Code, lotteries conducted by the state 1635
lottery commission as authorized by Chapter 3770. of the Revised 1636
Code, and casino gaming as authorized by Chapter 3772. of the 1637
Revised Code. 1638

(CCC) "Electronic instant bingo" means a form of bingo 1639
that consists of an electronic or digital representation of 1640
instant bingo in which a participant wins a prize if the 1641
participant's electronic instant bingo ticket contains a 1642
combination of numbers or symbols that was designated in advance 1643
as a winning combination, and to which all of the following 1644
apply: 1645

(1) Each deal has a predetermined, finite number of 1646
winning and losing tickets and a predetermined prize amount and 1647
deal structure, provided that there may be multiple winning 1648
combinations in each deal and multiple winning tickets. 1649

(2) Each electronic instant bingo ticket within a deal has 1650
a unique serial number that is not regenerated. 1651

(3) Each electronic instant bingo ticket within a deal is 1652
sold for the same price. 1653

(4) After a participant purchases an electronic instant 1654
bingo ticket, the combination of numbers or symbols on the 1655
ticket is revealed to the participant. 1656

(5) The reveal of numbers or symbols on the ticket may 1657
incorporate an entertainment or bonus theme, provided that the 1658
reveal does not include spinning reels that resemble a slot 1659
machine. 1660

(6) The reveal theme, if any, does not require additional 1661
consideration or award any prize other than any predetermined 1662
prize associated with the electronic instant bingo ticket. 1663

(DDD) "Electronic instant bingo system" means a 1664
mechanical, electronic, digital, or video device that is used to 1665
play electronic instant bingo and any associated equipment or 1666
software used to conduct, manage, monitor, or document any 1667
aspect of electronic instant bingo. 1668

Sec. 2915.08. (A) ~~(1) Annually~~ Except as otherwise 1669
permitted under section 2915.092 of the Revised Code, annually 1670
before the first day of January, a charitable organization that 1671
desires to conduct bingo, ~~instant bingo at a bingo session, or~~ 1672
~~instant bingo other than at a bingo session~~ shall ~~make out, upon~~ 1673
~~a form to be furnished by the attorney general for that purpose,~~ 1674
~~an application for a license~~ apply to the attorney general for 1675
~~one or more of the following types of licenses~~ to conduct bingo, 1676
as appropriate: 1677

(1) A type I license to conduct bingo as described in 1678
division (O) (1) of section 2915.01 of the Revised Code; 1679

(2) A type II license to conduct instant bingo, electronic 1680
instant bingo, or both at a bingo session, ~~or~~; 1681

(3) A type III license to conduct instant bingo, 1682
electronic instant bingo, or both other than at a bingo session- 1683
~~and deliver that, in accordance with sections 2915.093 to~~ 1684
~~2915.095 or section 2915.13 of the Revised Code, as applicable.~~ 1685

(B) The application ~~to the attorney general together with~~ 1686
~~shall be accompanied by~~ a license fee as follows: 1687

~~(a) Except as otherwise provided in this division, for (1)~~ 1688
~~If the charitable organization was not licensed to conduct bingo~~ 1689

under this chapter before July 1, 2003, a fee established by the 1690
attorney general by rule adopted pursuant to section 111.15 of 1691
the Revised Code. 1692

(2) If the charitable organization was licensed to conduct 1693
bingo under this chapter before July 1, 2003, the following 1694
applicable fee: 1695

(a) For a type I license for ~~the~~ a charitable organization 1696
that wishes to conduct ~~of~~ bingo during twenty-six or more weeks 1697
in any calendar year, a license fee of two hundred dollars; 1698

(b) For a type II or type III license for ~~the~~ a charitable 1699
organization that previously has not been licensed under this 1700
chapter to conduct ~~of~~ instant bingo at a bingo session or 1701
electronic instant bingo other than at a bingo session for a 1702
charitable organization that previously has not been licensed 1703
under this chapter to conduct instant bingo at a bingo session 1704
or instant bingo other than at a bingo session and that wishes 1705
to conduct bingo during twenty-six or more weeks in any calendar 1706
year, a license fee of five hundred dollars, ~~and for any other;~~ 1707

(c) For a type II or type III license for a charitable 1708
organization that previously has been licensed under this 1709
chapter to conduct instant bingo or electronic instant bingo and 1710
that desires to conduct bingo during twenty-six or more weeks in 1711
any calendar year, a license fee that is based upon the gross 1712
profits received by the charitable organization from the 1713
operation of instant bingo ~~at a bingo session or~~ electronic 1714
instant bingo ~~other than at a bingo session,~~ during the one-year 1715
period ending on the thirty-first day of October of the year 1716
immediately preceding the year for which the license is sought, 1717
and that is one of the following: 1718

(i) Five hundred dollars, if the total is fifty thousand dollars or less; 1719
1720

(ii) One thousand two hundred fifty dollars plus one-fourth per cent of the gross profit, if the total is more than fifty thousand dollars but less than two hundred fifty thousand one dollars; 1721
1722
1723
1724

(iii) Two thousand two hundred fifty dollars plus one-half per cent of the gross profit, if the total is more than two hundred fifty thousand dollars but less than five hundred thousand one dollars; 1725
1726
1727
1728

(iv) Three thousand five hundred dollars plus one per cent of the gross profit, if the total is more than five hundred thousand dollars but less than one million one dollars; 1729
1730
1731

(v) Five thousand dollars plus one per cent of the gross profit, if the total is one million one dollars or more+. 1732
1733

~~(e) A (d) For a type I, type II, or type III license for a charitable organization that desires to conduct bingo during fewer than twenty-six weeks in any calendar year, a reduced license fee established by the attorney general by rule adopted pursuant to division (G) of this section 111.15 of the Revised Code.~~ 1734
1735
1736
1737
1738
1739

~~(d) For a license to conduct bingo for a charitable organization that prior to July 1, 2003, has not been licensed under this chapter to conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session, a license fee established by rule by the attorney general in accordance with division (H) of this section.~~ 1740
1741
1742
1743
1744
1745

~~(2) (C) The application shall be in the form prescribed by the attorney general, shall be signed and sworn to by the~~ 1746
1747

applicant, and shall contain all of the following: 1748

~~(a)~~ (1) The name and post-office address of the applicant; 1749

~~(b)~~ (2) A statement that the applicant is a charitable 1750
organization and that it has been in continuous existence as a 1751
charitable organization in this state for two years immediately 1752
preceding the making of the application; 1753

~~(c)~~ (3) The location at which the organization will 1754
conduct bingo, which location shall be within the county in 1755
which the principal place of business of the applicant is 1756
located, the days of the week and the times on each of those 1757
days when bingo will be conducted, whether the organization 1758
owns, leases, or subleases the premises, and a copy of the 1759
rental agreement if it leases or subleases the premises; 1760

~~(d)~~ (4) A statement of the applicant's previous history, 1761
record, and association that is sufficient to establish that the 1762
applicant is a charitable organization, and a copy of a 1763
determination letter that is issued by the Internal Revenue 1764
Service and states that the organization is tax exempt under 1765
subsection 501(a) and described in subsection 501(c) (3), 501(c) 1766
(4), 501(c) (7), 501(c) (8), 501(c) (10), or 501(c) (19) of the 1767
Internal Revenue Code; 1768

~~(e)~~ (5) A statement as to whether the applicant has ever 1769
had any previous application refused, whether it previously has 1770
had a license revoked or suspended, and the reason stated by the 1771
attorney general for the refusal, revocation, or suspension; 1772

~~(f)~~ (6) A statement of the charitable purposes for which 1773
the net profit derived from bingo, ~~other than instant bingo,~~ 1774
described in division (O) (1) of section 2915.01 of the Revised 1775
Code will be used, and or a statement of how the net profit 1776

derived from instant bingo or electronic instant bingo will be 1777
distributed in accordance with section 2915.101 of the Revised 1778
Code, as applicable; 1779

~~(g)~~ (7) Other necessary and reasonable information that 1780
the attorney general may require by rule adopted pursuant to 1781
section 111.15 of the Revised Code; 1782

~~(h)~~ (8) If the applicant is a charitable trust as defined 1783
in section 109.23 of the Revised Code, a statement as to whether 1784
it has registered with the attorney general pursuant to section 1785
109.26 of the Revised Code or filed annual reports pursuant to 1786
section 109.31 of the Revised Code, and, if it is not required 1787
to do either, the exemption in section 109.26 or 109.31 of the 1788
Revised Code that applies to it; 1789

~~(i)~~ (9) If the applicant is a charitable organization as 1790
defined in section 1716.01 of the Revised Code, a statement as 1791
to whether it has filed with the attorney general a registration 1792
statement pursuant to section 1716.02 of the Revised Code and a 1793
financial report pursuant to section 1716.04 of the Revised 1794
Code, and, if it is not required to do both, the exemption in 1795
section 1716.03 of the Revised Code that applies to it; 1796

~~(j)~~ (10) In the case of an applicant seeking to qualify as 1797
a youth athletic park organization, a statement issued by a 1798
board or body vested with authority under Chapter 755. of the 1799
Revised Code for the supervision and maintenance of recreation 1800
facilities in the territory in which the organization is 1801
located, certifying that the playing fields owned by the 1802
organization ~~were used for at least one hundred days during the~~ 1803
~~year in which the statement is issued, and were open for use to~~ 1804
all residents of that territory, regardless of race, color, 1805
creed, religion, sex, or national origin, for athletic 1806

activities by youth athletic organizations that do not 1807
discriminate on the basis of race, color, creed, religion, sex, 1808
or national origin, and that the fields were not used for any 1809
profit-making activity at any time during the year. That type of 1810
board or body is authorized to issue the statement upon request 1811
and shall issue the statement if it finds that the applicant's 1812
playing fields were so used. 1813

~~(3)~~ (D) The attorney general, within thirty days after 1814
receiving a timely filed application from a charitable 1815
organization that has been issued a license under this section 1816
that has not expired and has not been revoked or suspended, 1817
shall send a temporary permit to the applicant specifying the 1818
date on which the application was filed with the attorney 1819
general and stating that, pursuant to section 119.06 of the 1820
Revised Code, the applicant may continue to conduct bingo until 1821
a new license is granted or, if the application is rejected, 1822
until fifteen days after notice of the rejection is mailed to 1823
the applicant. The temporary permit does not affect the validity 1824
of the applicant's application and does not grant any rights to 1825
the applicant except those rights specifically granted in 1826
section 119.06 of the Revised Code. The issuance of a temporary 1827
permit by the attorney general pursuant to this division does 1828
not prohibit the attorney general from rejecting the applicant's 1829
application because of acts that the applicant committed, or 1830
actions that the applicant failed to take, before or after the 1831
issuance of the temporary permit. 1832

~~(4)~~ (E) Within thirty days after receiving an initial 1833
license application from a charitable organization to conduct 1834
bingo, ~~instant bingo at a bingo session, or instant bingo other~~ 1835
~~than at a bingo session,~~ the attorney general shall conduct a 1836
preliminary review of the application and notify the applicant 1837

regarding any deficiencies. Once an application is deemed 1838
complete, or beginning on the thirtieth day after the 1839
application is filed, if the attorney general failed to notify 1840
the applicant of any deficiencies, the attorney general shall 1841
have an additional sixty days to conduct an investigation and 1842
either grant, grant with limits, restrictions, or probationary 1843
conditions, or deny the application based on findings 1844
established and communicated in accordance with divisions ~~(B)~~ 1845
~~(F)~~ and ~~(E)~~ ~~(I)~~ of this section. As an option to granting, 1846
granting with limits, restrictions, or probationary conditions, 1847
or denying an initial license application, the attorney general 1848
may grant a temporary license and request additional time to 1849
conduct the investigation if the attorney general has cause to 1850
believe that additional time is necessary to complete the 1851
investigation and has notified the applicant in writing about 1852
the specific concerns raised during the investigation. 1853

~~(B) (1)~~ ~~(F) (1)~~ The attorney general shall adopt rules to 1854
enforce sections 2915.01, 2915.02, and 2915.07 to ~~2915.13~~ 1855
~~2915.15~~ of the Revised Code to ensure that bingo ~~or instant~~ 1856
~~bingo~~ is conducted in accordance with those sections and to 1857
maintain proper control over the conduct of bingo ~~or instant~~ 1858
~~bingo~~. ~~The~~ Except as otherwise provided in this section, the 1859
~~rules, except rules adopted pursuant to divisions (A) (2) (g) and~~ 1860
~~(G) of this section,~~ shall be adopted pursuant to Chapter 119. 1861
of the Revised Code. The attorney general shall license 1862
charitable organizations to conduct bingo, ~~instant bingo at a~~ 1863
~~bingo session, or instant bingo other than at a bingo session in~~ 1864
conformance with this chapter and with the licensing provisions 1865
of Chapter 119. of the Revised Code. 1866

~~(2) The attorney general may refuse to grant a license to~~ 1867
~~any~~ If any of the following applies to an organization, or 1868

~~revoke or suspend the license of any organization, that does any~~ 1869
~~of the following or to which any of the following applies~~ 1870
the
attorney general may refuse to grant a license to the 1871
organization, may revoke or suspend the organization's license, 1872
or may place limits, restrictions, or probationary conditions on 1873
the organization's license for a limited or indefinite period, 1874
as determined by the attorney general: 1875

(a) ~~Fails~~ The organization fails or has failed at any time 1876
to meet any requirement of section 109.26, 109.31, or 1716.02, 1877
or sections 2915.07 to ~~2915.11~~ 2915.15 of the Revised Code, or 1878
violates or has violated any provision of sections 2915.02 or 1879
2915.07 to 2915.13 of the Revised Code or any rule adopted by 1880
the attorney general pursuant to this ~~section,~~ chapter. 1881

(b) ~~Makes~~ The organization makes or has made an incorrect 1882
or false statement that is material to the granting of the 1883
license in an application filed ~~pursuant to division (A) of~~ 1884
under this section. 1885

(c) ~~Submits~~ The organization submits or has submitted any 1886
incorrect or false information relating to an application if the 1887
information is material to the granting of the license . 1888

(d) ~~Maintains~~ The organization maintains or has maintained 1889
any incorrect or false information that is material to the 1890
granting of the license in the records required to be kept 1891
pursuant to ~~divisions (A) and (C) of~~ section 2915.10 of the 1892
Revised Code, if applicable . 1893

(e) The attorney general has good cause to believe that 1894
the organization will not conduct bingo, ~~instant bingo at a~~ 1895
~~bingo session, or instant bingo other than at a bingo session~~ in 1896
accordance with sections 2915.07 to ~~2915.13~~ 2915.15 of the 1897

Revised Code or with any rule adopted by the attorney general 1898
pursuant to this ~~section~~ chapter. 1899

(3) If the attorney general has good cause to believe that 1900
any director or officer of the organization has breached the 1901
director's or officer's fiduciary duty to, or committed theft or 1902
any other type of misconduct related to, the organization or any 1903
other charitable organization that has been issued a bingo 1904
license under this chapter, the attorney general may refuse to 1905
grant a license to the organization, may impose limits, 1906
restrictions, or probationary conditions on the license, or may 1907
revoke or suspend the organization's license for a period not to 1908
exceed five years. 1909

(4) The attorney general may impose a civil fine on an 1910
organization licensed or permitted under this chapter for 1911
failure to comply with any restrictions, limits, or probationary 1912
conditions on its license, and for failure to comply with this 1913
chapter or any rule adopted under this chapter, according to a 1914
schedule of fines that the attorney general shall adopt in 1915
accordance with Chapter 119. of the Revised Code. 1916

(5) For the purposes of division ~~(B)~~ ~~(F)~~ of this section, 1917
any action of an officer, trustee, agent, representative, or 1918
bingo game operator of an organization is an action of the 1919
organization. 1920

~~(C)~~ ~~(G)~~ The attorney general may grant licenses to 1921
charitable organizations that are branches, lodges, or chapters 1922
of national charitable organizations. 1923

~~(D)~~ ~~(H)~~ The attorney general shall send notice of any of 1924
the following actions in writing to the prosecuting attorney and 1925
sheriff of the county in which the charitable organization will 1926

~~conduct bingo, instant bingo at a bingo session, or instant~~ 1927
~~bingo other than at a bingo session, as stated in its~~ 1928
~~application for a license or amended license,~~is located and to 1929
any other law enforcement agency in that county that so 1930
requests, of all of the following: 1931

(1) The issuance of ~~the~~a license under this section; 1932

(2) The issuance of ~~the~~an amended license under this 1933
section; 1934

(3) The rejection of an application for and refusal to 1935
grant a license under this section; 1936

(4) The revocation of any license previously issued under 1937
this section; 1938

(5) The suspension of any license previously issued under 1939
this section; 1940

(6) The placing of any limits, restrictions, or 1941
probationary conditions placed on a license issued under this 1942
section. 1943

~~(E)~~(I) A license issued by the attorney general under 1944
this section shall set forth the information contained on the 1945
application of the charitable organization that the attorney 1946
general determines is relevant, including, but not limited to, 1947
the location at which the organization will conduct bingo,~~-~~ 1948
~~instant bingo at a bingo session, or instant bingo other than at~~ 1949
~~a bingo session~~ whether the license is a type I, type II, or 1950
type III license, and the days of the week and the times on each 1951
of those days when bingo will be conducted. If the attorney 1952
general refuses to grant, places limits, restrictions, or 1953
probationary conditions on, or revokes or suspends a license, 1954
the attorney general shall notify the applicant in writing and 1955

specifically identify the reason for the refusal, revocation, 1956
limit, restriction, probationary condition, or suspension in 1957
narrative form and, if applicable, by identifying the section of 1958
the Revised Code violated. The failure of the attorney general 1959
to give the written notice of the reasons for the refusal, 1960
revocation, limit, restriction, probationary condition, or 1961
suspension or a mistake in the written notice does not affect 1962
the validity of the attorney general's refusal to grant, or the 1963
revocation or suspension of, or limit, restriction, or 1964
probationary condition on, a license. If the attorney general 1965
fails to give the written notice or if there is a mistake in the 1966
written notice, the applicant may bring an action to compel the 1967
attorney general to comply with this division or to correct the 1968
mistake, but the attorney general's order refusing to grant, or 1969
placing a limit, restriction, or probationary condition on, or 1970
revoking or suspending, a license shall not be enjoined during 1971
the pendency of the action. 1972

~~(F)~~ (J) A charitable organization that has been issued a 1973
license pursuant to division ~~(B)~~ of under this section but that 1974
cannot conduct bingo ~~or instant bingo~~ at the location, or on the 1975
day of the week or at the time, specified on the license due to 1976
circumstances that make it impractical to do so, or that desires 1977
to conduct instant bingo, electronic instant bingo, or both 1978
other than at a bingo session at additional locations not 1979
identified on the license, may apply in writing, together with 1980
an application fee of two hundred fifty dollars, to the attorney 1981
general, at least thirty days prior to a change in or addition 1982
of a location, day of the week, or time, and request an amended 1983
license. As applicable, the application shall describe the 1984
causes making it impractical for the organization to conduct 1985
bingo ~~or instant bingo~~ in conformity with its license and shall 1986

indicate the location, days of the week, and times on each of 1987
those days when it desires to conduct bingo ~~or instant bingo~~ 1988
and, as applicable, shall indicate the additional locations at 1989
which it desires to conduct instant bingo, electronic instant 1990
bingo, or both other than at a bingo session. Except as 1991
otherwise provided in this division, the attorney general shall 1992
issue the amended license in accordance with division ~~(E)~~ (I) of 1993
this section, and the organization shall surrender its original 1994
license to the attorney general. The attorney general may refuse 1995
to grant an amended license according to the terms of division 1996
~~(B)~~ (F) of this section. 1997

~~(G) The attorney general, by rule adopted pursuant to 1998
section 111.15 of the Revised Code, shall establish a schedule 1999
of reduced license fees for charitable organizations that desire 2000
to conduct bingo or instant bingo during fewer than twenty-six 2001
weeks in any calendar year. 2002~~

~~(H) The attorney general, by rule adopted pursuant to 2003
section 111.15 of the Revised Code, shall establish license fees 2004
for the conduct of bingo, instant bingo at a bingo session, or 2005
instant bingo other than at a bingo session for charitable 2006
organizations that prior to July 1, 2003, have not been licensed 2007
to conduct bingo, instant bingo at a bingo session, or instant 2008
bingo other than at a bingo session under this chapter. 2009~~

~~(I)~~ (K) The attorney general may enter into a written 2010
contract with any other state agency to delegate to that state 2011
agency the powers prescribed to the attorney general under 2012
Chapter 2915. of the Revised Code. 2013

~~(J)~~ (L) The attorney general, by rule adopted pursuant to 2014
section 111.15 of the Revised Code, may adopt rules to determine 2015
the requirements for a charitable organization that is exempt 2016

from federal income taxation under subsection 501(a) and 2017
described in subsection 501(c) (3) of the Internal Revenue Code 2018
to be in good standing in the state. 2019

Sec. 2915.081. (A) No distributor shall sell, offer to 2020
sell, or otherwise provide or offer to provide bingo supplies to 2021
another person, or modify, convert, add to, or remove parts from 2022
bingo supplies to further their promotion or sale, for use in 2023
this state without having obtained a license from the attorney 2024
general under this section. 2025

(B) (1) The attorney general may issue a distributor 2026
license to any person that meets the requirements of this 2027
section. The application for the license shall be on a form 2028
prescribed by the attorney general and be accompanied by the 2029
annual fee prescribed by this section. The license is valid for 2030
a period of one year, and the annual fee for the license is five 2031
thousand dollars. 2032

(2) Upon applying for or renewing a license under this 2033
section, an applicant shall file with and have approved by the 2034
attorney general a bond in which the applicant shall be the 2035
principal obligor, in the sum of fifty thousand dollars, with 2036
one or more sureties authorized to do business in this state. 2037
The applicant shall maintain the bond in effect as long as the 2038
license is valid; however, the liability of the surety under the 2039
bond shall not exceed an all-time aggregate liability of fifty 2040
thousand dollars. The bond, which may be in the form of a rider 2041
to a larger blanket liability bond, shall run to the state and 2042
to any person who may have a cause of action against the 2043
principal obligor of the bond for any liability arising out of a 2044
violation by the obligor of any provision of this chapter or any 2045
rule adopted pursuant to this chapter. 2046

(C) The attorney general may refuse to issue a distributor license to any person to which any of the following applies, or to any person that has an officer, partner, or other person who has an ownership interest of ten per cent or more and to whom any of the following applies:

(1) The person, officer, or partner has been convicted of a disqualifying offense as determined in accordance with section 9.79 of the Revised Code.

(2) The person, officer, or partner has made an incorrect or false statement that is material to the granting of a license in an application submitted to the attorney general under this section or in a similar application submitted to a gambling licensing authority in another jurisdiction if the statement resulted in license revocation through administrative action in the other jurisdiction.

(3) The person, officer, or partner has submitted any incorrect or false information relating to the application to the attorney general under this section, if the information is material to the granting of the license.

(4) The person, officer, or partner has failed to correct any incorrect or false information that is material to the granting of the license in the records required to be maintained under division (F) of section 2915.10 of the Revised Code.

(5) The person, officer, or partner has had a license related to gambling revoked or suspended under the laws of this state, another state, or the United States.

(6) The attorney general has good cause to believe that a person, officer, or partner has committed a breach of fiduciary duty, theft, or other type of misconduct related to a charitable

organization that has obtained a bingo license issued under this 2076
chapter. 2077

(D) The attorney general shall not issue a distributor 2078
license to any person that is involved in the conduct of bingo 2079
on behalf of a charitable organization or that is a lessor of 2080
premises used for the conduct of bingo. This division does not 2081
prohibit a distributor from advising charitable organizations on 2082
the use and benefit of specific bingo supplies or prohibit a 2083
distributor from advising a customer on operational methods to 2084
improve bingo profitability. 2085

(E) (1) No distributor shall sell, offer to sell, or 2086
otherwise provide or offer to provide bingo supplies to any 2087
person, or modify, convert, add to, or remove parts from bingo 2088
supplies to further their promotion or sale, for use in this 2089
state except to or for the use of a charitable organization that 2090
has been issued a license under section 2915.08 of the Revised 2091
Code or to another distributor that has been issued a license 2092
under this section. No distributor shall accept payment for the 2093
sale or other provision of bingo supplies other than by check or 2094
electronic fund transfer. 2095

(2) No distributor may donate, give, loan, lease, or 2096
otherwise provide any bingo supplies or equipment, or modify, 2097
convert, add to, or remove parts from bingo supplies to further 2098
their promotion or sale, to or for the use of a charitable 2099
organization for use in a bingo session conditioned on or in 2100
consideration for an exclusive right to provide bingo supplies 2101
to the charitable organization. A distributor may provide a 2102
licensed charitable organization with free samples of the 2103
distributor's products to be used as prizes or to be used for 2104
the purpose of sampling. 2105

(3) No distributor shall purchase bingo supplies for use 2106
in this state from any person except from a manufacturer issued 2107
a license under section 2915.082 of the Revised Code or from 2108
another distributor issued a license under this section. Subject 2109
to division (D) of section 2915.082 of the Revised Code, no 2110
distributor shall pay for purchased bingo supplies other than by 2111
check or electronic fund transfer. 2112

(4) No distributor shall participate in the conduct of 2113
bingo on behalf of a charitable organization or have any direct 2114
or indirect ownership interest in a premises used for the 2115
conduct of bingo. 2116

(5) No distributor shall knowingly solicit, offer, pay, or 2117
receive any kickback, bribe, or undocumented rebate, directly or 2118
indirectly, overtly or covertly, in cash or in kind, in return 2119
for providing bingo supplies to any person in this state. 2120

(F)(1) No distributor shall knowingly sell, offer to sell, 2121
or otherwise provide or offer to provide an electronic instant 2122
bingo system to any person for use in this state, or maintain, 2123
update, or repair an electronic instant bingo system, without 2124
first obtaining an electronic instant bingo distributor 2125
endorsement to the person's distributor license issued under 2126
this section. An applicant for a distributor license under this 2127
section may apply simultaneously for an electronic instant bingo 2128
distributor endorsement to that license. 2129

(2) An applicant for an electronic instant bingo 2130
distributor endorsement shall submit the application on a form 2131
prescribed by the attorney general and shall submit one complete 2132
set of fingerprints directly to the superintendent of the bureau 2133
of criminal identification and investigation for the purpose of 2134
conducting a criminal records check. The applicant shall provide 2135

the fingerprints using a method the superintendent prescribes 2136
pursuant to division (C) (2) of section 109.572 of the Revised 2137
Code and shall fill out the form the superintendent prescribes 2138
pursuant to division (C) (1) of that section. Upon receiving an 2139
application for an electronic instant bingo distributor 2140
endorsement, the attorney general shall request the 2141
superintendent, or a vendor approved by the bureau, to conduct a 2142
criminal records check based on the applicant's fingerprint 2143
impressions in accordance with division (A) (18) of that section. 2144
The applicant shall pay any fee required under division (C) (3) 2145
of that section. 2146

(3) The attorney general shall not issue an electronic 2147
instant bingo distributor endorsement to an applicant unless the 2148
attorney general has received the results of the criminal 2149
records check described in division (F) (2) of this section. The 2150
attorney general shall not issue an electronic instant bingo 2151
distributor endorsement to an applicant if the applicant, any 2152
officer or partner of the applicant, or any person who has an 2153
ownership interest of ten per cent or more in the applicant has 2154
violated any provision of this chapter or any rule adopted by 2155
the attorney general under this chapter or has violated any 2156
existing or former law or rule of this state, any other state, 2157
or the United States that is substantially equivalent to any 2158
provision of this chapter or any rule adopted by the attorney 2159
general under this chapter. 2160

(4) An electronic instant bingo distributor endorsement 2161
issued under this section shall be valid for the period of the 2162
underlying distributor license. 2163

(G) The attorney general may suspend, place limits, 2164
restrictions, or probationary conditions on, or revoke a 2165

distributor license or an electronic instant bingo distributor 2166
endorsement, for a limited or indefinite period of time at the 2167
attorney general's discretion, for any of the following reasons: 2168

(1) Any reason for which the attorney general may refuse 2169
to issue ~~a distributor~~ the license specified in divisions (C) (2) 2170
~~to (5) of this section~~ or endorsement; 2171

(2) The distributor holding the license or endorsement 2172
violates any provision of this chapter or any rule adopted by 2173
the attorney general under this chapter; 2174

(3) The distributor or any officer, partner, or other 2175
person who has an ownership interest of ten per cent or more in 2176
the distributor is convicted of either of the following: 2177

(a) A felony under the laws of this state, another state, 2178
or the United States; 2179

(b) Any gambling offense. 2180

~~(G)~~ (H) The attorney general may adopt rules for the 2181
application, acceptance, denial, suspension, revocation, 2182
limitation, restriction, or condition of a distributor license 2183
or endorsement, and to enforce any other provisions of this 2184
section, in accordance with Chapter 119. of the Revised Code. 2185

(I) The attorney general may impose a civil fine on a 2186
distributor licensed or permitted under this chapter for failure 2187
to comply with any restrictions, limits, or probationary 2188
conditions on its license, or for failure to comply with this 2189
chapter or any rule adopted under this chapter, according to a 2190
schedule of fines that the attorney general shall adopt in 2191
accordance with Chapter 119. of the Revised Code. 2192

(J) Whoever violates division (A) ~~or, (E), or (F)~~ of this 2193

section is guilty of illegally operating as a distributor. 2194
Except as otherwise provided in this division, illegally 2195
operating as a distributor is a misdemeanor of the first degree. 2196
If the offender previously has been convicted of a violation of 2197
division (A) ~~or~~, (E), or (F) of this section, illegally 2198
operating as a distributor is a felony of the fifth degree. 2199

Sec. 2915.082. (A) No manufacturer shall sell, offer to 2200
sell, or otherwise provide or offer to provide bingo supplies 2201
for use in this state without having obtained a license from the 2202
attorney general under this section. 2203

(B) (1) The attorney general may issue a manufacturer 2204
license to any person that meets the requirements of this 2205
section. The application for the license shall be on a form 2206
prescribed by the attorney general and be accompanied by the 2207
annual fee prescribed by this section. The license is valid for 2208
a period of one year, and the annual fee for the license is five 2209
thousand dollars. 2210

(2) Upon applying for or renewing a license under this 2211
section, an applicant shall file with and have approved by the 2212
attorney general a bond in which the applicant shall be the 2213
principal obligor, in the sum of fifty thousand dollars, with 2214
one or more sureties authorized to do business in this state. 2215
The applicant shall maintain the bond in effect as long as the 2216
license is valid; however, the liability of the surety under the 2217
bond shall not exceed an all-time aggregate liability of fifty 2218
thousand dollars. The bond, which may be in the form of a rider 2219
to a larger blanket liability bond, shall run to the state and 2220
to any person who may have a cause of action against the 2221
principal obligor of the bond for any liability arising out of a 2222
violation by the obligor of any provision of this chapter or any 2223

rule adopted pursuant to this chapter. 2224

(C) The attorney general may refuse to issue a 2225
manufacturer license to any person to which any of the following 2226
applies, or to any person that has an officer, partner, or other 2227
person who has an ownership interest of ten per cent or more and 2228
to whom any of the following applies: 2229

(1) The person, officer, or partner has been convicted of 2230
a disqualifying offense as determined in accordance with section 2231
9.79 of the Revised Code. 2232

(2) The person, officer, or partner has made an incorrect 2233
or false statement that is material to the granting of a license 2234
in an application submitted to the attorney general under this 2235
section or in a similar application submitted to a gambling 2236
licensing authority in another jurisdiction if the statement 2237
resulted in license revocation through administrative action in 2238
the other jurisdiction. 2239

(3) The person, officer, or partner has submitted any 2240
incorrect or false information relating to the application to 2241
the attorney general under this section, if the information is 2242
material to the granting of the license. 2243

(4) The person, officer, or partner has failed to correct 2244
any incorrect or false information that is material to the 2245
granting of the license in the records required to be maintained 2246
under division (G) of section 2915.10 of the Revised Code. 2247

(5) The person, officer, or partner has had a license 2248
related to gambling revoked or suspended under the laws of this 2249
state, another state, or the United States. 2250

(6) The attorney general has good cause to believe that 2251
the person, officer, or partner has committed a breach of 2252

fiduciary duty, theft, or other type of misconduct, related to a 2253
charitable organization that has obtained a bingo license under 2254
this chapter. 2255

(D) (1) No manufacturer shall sell, offer to sell, or 2256
otherwise provide or offer to provide bingo supplies to any 2257
person for use in this state except to a distributor that has 2258
been issued a license under section 2915.081 of the Revised 2259
Code. No manufacturer shall accept payment for the sale of bingo 2260
supplies other than by check or electronic fund transfer. 2261

(2) No manufacturer shall knowingly solicit, offer, pay, 2262
or receive any kickback, bribe, or undocumented rebate, directly 2263
or indirectly, overtly or covertly, in cash or in kind, in 2264
return for providing bingo supplies to any person in this state. 2265

(E) (1) No manufacturer shall knowingly sell, offer to 2266
sell, or otherwise provide or offer to provide an electronic 2267
instant bingo system to any person for use in this state, or 2268
submit an electronic instant bingo system for testing and 2269
approval under section 2915.15 of the Revised Code, without 2270
first obtaining an electronic instant bingo manufacturer 2271
endorsement to the person's manufacturer license issued under 2272
this section. An applicant for a manufacturer license under this 2273
section may apply simultaneously for an electronic instant bingo 2274
manufacturer endorsement to that license. 2275

(2) A manufacturer licensed under this section may only 2276
sell, offer to sell, or otherwise provide or offer to provide 2277
electronic instant bingo systems that contain proprietary 2278
software owned by or licensed to the manufacturer. If the 2279
proprietary software is licensed to the manufacturer, the 2280
manufacturer shall provide a copy of the license along with the 2281
application for an endorsement under this section. 2282

(3) An applicant for an electronic instant bingo manufacturer endorsement shall submit the application on a form prescribed by the attorney general and shall submit one complete set of fingerprints directly to the superintendent of the bureau of criminal identification and investigation for the purpose of conducting a criminal records check. The applicant shall provide the fingerprints using a method the superintendent prescribes pursuant to division (C)(2) of section 109.572 of the Revised Code and shall fill out the form the superintendent prescribes pursuant to division (C)(1) of that section. Upon receiving an application for an electronic instant bingo manufacturer endorsement, the attorney general shall request the superintendent, or a vendor approved by the bureau, to conduct a criminal records check based on the applicant's fingerprint impressions in accordance with division (A)(18) of that section. The applicant shall pay any fee required under division (C)(3) of that section.

(4) The attorney general shall not issue an electronic instant bingo manufacturer endorsement to an applicant unless the attorney general has received the results of the criminal records check described in division (E)(3) of this section. The attorney general shall not issue an electronic instant bingo manufacturer endorsement to an applicant if the applicant, any officer or partner of the applicant, or any person who has an ownership interest of ten per cent or more in the applicant has violated any existing or former law or rule of this state, any other state, or the United States that is substantially equivalent to any provision of this chapter or any rule adopted by the attorney general under this chapter.

(F)(1) The attorney general may suspend, place limits, restrictions, or probationary conditions on, or revoke a

manufacturer license or an electronic instant bingo manufacturer 2314
endorsement for a limited or indefinite period of time for any 2315
of the following reasons: 2316

(a) Any reason for which the attorney general may refuse 2317
to issue ~~a manufacturer the license specified in divisions (C)~~ 2318
~~(2) to (5) of this section~~ or endorsement; 2319

(b) The manufacturer holding the license or endorsement 2320
violates any provision of this chapter or any rule adopted by 2321
the attorney general under this chapter; 2322

(c) The manufacturer or any officer, partner, or other 2323
person who has an ownership interest of ten per cent or more in 2324
the manufacturer is convicted of either of the following: 2325

(i) A felony under the laws of this state, another state, 2326
or the United States; 2327

(ii) Any gambling offense. 2328

(2) The attorney general may perform an onsite inspection 2329
of a manufacturer of bingo supplies that is selling, offering to 2330
sell, or otherwise providing or offering to provide bingo 2331
supplies or that is applying for a license to sell, offer to 2332
sell, or otherwise provide or offer to provide bingo supplies in 2333
this state. 2334

(3) (a) The attorney general shall establish by rule an 2335
application and renewal fee for an electronic instant bingo 2336
manufacturer endorsement in an amount sufficient to cover the 2337
costs the attorney general incurs in processing applications for 2338
electronic instant bingo manufacturer endorsements and 2339
investigating an applicant's suitability. 2340

(b) If the cost of processing a particular application and 2341

investigating the applicant's suitability exceeds the amount of 2342
the application and renewal fee, the attorney general may charge 2343
the applicant an additional fee as necessary to cover that cost. 2344

(c) The attorney general shall not issue an electronic 2345
instant bingo manufacturer endorsement unless the attorney 2346
general has received payment in full from the applicant for all 2347
fees to be charged under this section. 2348

~~(F)~~(G) The attorney general may adopt rules for the 2349
application, acceptance, denial, suspension, revocation, 2350
limitation, restriction, or condition of a manufacturer license 2351
or endorsement described in this section, and to enforce any 2352
other provisions of this section, in accordance with Chapter 2353
119. of the Revised Code. 2354

(H) The attorney general may impose a civil fine on a 2355
manufacturer licensed or permitted under this chapter for 2356
failure to comply with any restrictions, limits, or probationary 2357
conditions on its license, and for failure to comply with this 2358
chapter or any rule adopted under this chapter, according to a 2359
schedule of fines that the attorney general shall adopt in 2360
accordance with Chapter 119. of the Revised Code. 2361

(I) Whoever violates division (A) ~~or (D)~~, or (E) of this 2362
section is guilty of illegally operating as a manufacturer. 2363
Except as otherwise provided in this division, illegally 2364
operating as a manufacturer is a misdemeanor of the first 2365
degree. If the offender previously has been convicted of a 2366
violation of division (A) ~~or (D)~~, or (E) of this section, 2367
illegally operating as a manufacturer is a felony of the fifth 2368
degree. 2369

Sec. 2915.09. (A) No charitable organization that conducts 2370

bingo shall fail to do any of the following: 2371

(1) Own all of the equipment used to conduct bingo or 2372
lease that equipment from a charitable organization that is 2373
licensed to conduct bingo, or from the landlord of a premises 2374
where bingo is conducted, for a rental rate that is not more 2375
than is customary and reasonable for that equipment; 2376

(2) Except as otherwise provided in division (A)(3) of 2377
this section, use all of the gross receipts from bingo for 2378
paying prizes, for reimbursement of expenses for or for renting 2379
premises in which to conduct a bingo session, for reimbursement 2380
of expenses for or for purchasing or leasing bingo supplies used 2381
in conducting bingo, for reimbursement of expenses for or for 2382
hiring security personnel, for reimbursement of expenses for or 2383
for advertising bingo, or for reimbursement of other expenses or 2384
for other expenses listed in division (GG) of section 2915.01 of 2385
the Revised Code, provided that the amount of the receipts so 2386
spent is not more than is customary and reasonable for a similar 2387
purchase, lease, hiring, advertising, or expense. If the 2388
building in which bingo is conducted is owned by the charitable 2389
organization conducting bingo and the bingo conducted includes a 2390
form of bingo described in division (O)(1) of section 2915.01 of 2391
the Revised Code, the charitable organization may deduct from 2392
the total amount of the gross receipts from each session a sum 2393
equal to the lesser of six hundred dollars or forty-five per 2394
cent of the gross receipts from the bingo described in that 2395
division as consideration for the use of the premises. 2396

(3) Use, or give, donate, or otherwise transfer, all of 2397
the net profit derived from bingo, ~~other than instant bingo,~~ 2398
described in division (O)(1) of section 2915.01 of the Revised 2399
Code for a charitable purpose listed in its license application 2400

and described in division (V) of section 2915.01 of the Revised Code, or distribute all of the net profit from the proceeds of the sale of instant bingo or electronic instant bingo as stated in its license application and in accordance with section 2915.101 of the Revised Code, as applicable.

(B) No charitable organization that conducts a bingo game described in division (O) (1) of section 2915.01 of the Revised Code shall fail to do any of the following:

(1) Conduct the bingo game on premises that are owned by the charitable organization, on premises that are owned by another charitable organization and leased from that charitable organization for a rental rate not in excess of the lesser of six hundred dollars per bingo session or forty-five per cent of the gross receipts of the bingo session, on premises that are leased from a person other than a charitable organization for a rental rate that is not more than is customary and reasonable for premises that are similar in location, size, and quality but not in excess of four hundred fifty dollars per bingo session, or on premises that are owned by a person other than a charitable organization, that are leased from that person by another charitable organization, and that are subleased from that other charitable organization by the charitable organization for a rental rate not in excess of four hundred fifty dollars per bingo session. No charitable organization is required to pay property taxes or assessments on premises that the charitable organization leases from another person to conduct bingo sessions. If the charitable organization leases from a person other than a charitable organization the premises on which it conducts bingo sessions, the lessor of the premises shall provide the premises to the organization and shall not provide the organization with bingo game operators, security

personnel, concessions or concession operators, bingo supplies, 2432
or any other type of service. A charitable organization shall 2433
not lease or sublease premises that it owns or leases to more 2434
than three other charitable organizations per calendar week for 2435
conducting bingo sessions on the premises. A person that is not 2436
a charitable organization shall not lease premises that it owns, 2437
leases, or otherwise is empowered to lease to more than three 2438
charitable organizations per calendar week for conducting bingo 2439
sessions on the premises. In no case shall more than nine bingo 2440
sessions be conducted on any premises in any calendar week. 2441

(2) Display its license conspicuously at the premises 2442
where the bingo session is conducted; 2443

(3) Conduct the bingo session in accordance with the 2444
definition of bingo set forth in division (O) (1) of section 2445
2915.01 of the Revised Code. 2446

(C) No charitable organization that conducts a bingo game 2447
described in division (O) (1) of section 2915.01 of the Revised 2448
Code shall do any of the following: 2449

(1) Pay any compensation to a bingo game operator for 2450
operating a bingo session that is conducted by the charitable 2451
organization or for preparing, selling, or serving food or 2452
beverages at the site of the bingo session, permit any auxiliary 2453
unit or society of the charitable organization to pay 2454
compensation to any bingo game operator who prepares, sells, or 2455
serves food or beverages at a bingo session conducted by the 2456
charitable organization, or permit any auxiliary unit or society 2457
of the charitable organization to prepare, sell, or serve food 2458
or beverages at a bingo session conducted by the charitable 2459
organization, if the auxiliary unit or society pays any 2460
compensation to the bingo game operators who prepare, sell, or 2461

serve the food or beverages;	2462
(2) Pay consulting fees to any person for any services performed in relation to the bingo session;	2463 2464
(3) Pay concession fees to any person who provides refreshments to the participants in the bingo session;	2465 2466
(4) Except as otherwise provided in division (C) (4) of this section, conduct more than three bingo sessions in any seven-day period. A volunteer firefighter's organization or a volunteer rescue service organization that conducts not more than five bingo sessions in a calendar year may conduct more than three bingo sessions in a seven-day period after notifying the attorney general when it will conduct the sessions.	2467 2468 2469 2470 2471 2472 2473
(5) Pay out more than six thousand dollars in prizes for bingo games described in division (O) (1) of section 2915.01 of the Revised Code during any bingo session that is conducted by the charitable organization. "Prizes" does not include awards from the conduct of instant bingo.	2474 2475 2476 2477 2478
(6) Conduct a bingo session at any time during the eight-hour period between two a.m. and ten a.m., at any time during, or within ten hours of, a bingo game conducted for amusement only pursuant to section 2915.12 of the Revised Code, at any premises not specified on its license, or on any day of the week or during any time period not specified on its license. Division (A) (6) of this section does not prohibit the sale of instant bingo tickets beginning at nine a.m. for a bingo session that begins at ten a.m. If circumstances make it impractical for the charitable organization to conduct a bingo session at the premises, or on the day of the week or at the time, specified on its license, or if a charitable organization wants to conduct	2479 2480 2481 2482 2483 2484 2485 2486 2487 2488 2489 2490

bingo sessions on a day of the week or at a time other than the 2491
day or time specified on its license, the charitable 2492
organization may apply in writing to the attorney general for an 2493
amended license pursuant to division ~~(F)~~(J) of section 2915.08 2494
of the Revised Code. A charitable organization may apply twice 2495
in each calendar year for an amended license to conduct bingo 2496
sessions on a day of the week or at a time other than the day or 2497
time specified on its license. If the amended license is 2498
granted, the organization may conduct bingo sessions at the 2499
premises, on the day of the week, and at the time specified on 2500
its amended license. 2501

(7) Permit any person whom the charitable organization 2502
knows, or should have known, is under the age of eighteen to 2503
work as a bingo game operator; 2504

(8) Permit any person whom the charitable organization 2505
knows, or should have known, has been convicted of a felony or 2506
gambling offense in any jurisdiction to be a bingo game 2507
operator; 2508

(9) Permit the lessor of the premises on which the bingo 2509
session is conducted, if the lessor is not a charitable 2510
organization, to provide the charitable organization with bingo 2511
game operators, security personnel, concessions, bingo supplies, 2512
or any other type of service; 2513

(10) Purchase or lease bingo supplies from any person 2514
except a distributor issued a license under section 2915.081 of 2515
the Revised Code; 2516

(11) (a) Use or permit the use of electronic bingo aids 2517
except under the following circumstances: 2518

(i) For any single participant, not more than ninety bingo 2519

faces can be played using an electronic bingo aid or aids. 2520

(ii) The charitable organization shall provide a 2521
participant using an electronic bingo aid with corresponding 2522
paper bingo cards or sheets. 2523

(iii) The total price of bingo faces played with an 2524
electronic bingo aid shall be equal to the total price of the 2525
same number of bingo faces played with a paper bingo card or 2526
sheet sold at the same bingo session but without an electronic 2527
bingo aid. 2528

(iv) An electronic bingo aid cannot be part of an 2529
electronic network other than a network that includes only bingo 2530
aids and devices that are located on the premises at which the 2531
bingo is being conducted or be interactive with any device not 2532
located on the premises at which the bingo is being conducted. 2533

(v) An electronic bingo aid cannot be used to participate 2534
in bingo that is conducted at a location other than the location 2535
at which the bingo session is conducted and at which the 2536
electronic bingo aid is used. 2537

(vi) An electronic bingo aid cannot be used to provide for 2538
the input of numbers and letters announced by a bingo caller 2539
other than the bingo caller who physically calls the numbers and 2540
letters at the location at which the bingo session is conducted 2541
and at which the electronic bingo aid is used. 2542

(b) The attorney general may adopt rules in accordance 2543
with Chapter 119. of the Revised Code that govern the use of 2544
electronic bingo aids. The rules may include a requirement that 2545
an electronic bingo aid be capable of being audited by the 2546
attorney general to verify the number of bingo cards or sheets 2547
played during each bingo session. 2548

(12) Permit any person the charitable organization knows, 2549
or should have known, to be under eighteen years of age to play 2550
bingo described in division (O) (1) of section 2915.01 of the 2551
Revised Code. 2552

(D) (1) Except as otherwise provided in division (D) (3) of 2553
this section, no charitable organization shall provide to a 2554
bingo game operator, and no bingo game operator shall receive or 2555
accept, any commission, wage, salary, reward, tip, donation, 2556
gratuity, or other form of compensation, directly or indirectly, 2557
regardless of the source, for conducting bingo or providing 2558
other work or labor at the site of bingo during a bingo session. 2559

(2) Except as otherwise provided in division (D) (3) of 2560
this section, no charitable organization shall provide to a 2561
bingo game operator any commission, wage, salary, reward, tip, 2562
donation, gratuity, or other form of compensation, directly or 2563
indirectly, regardless of the source, for conducting instant 2564
bingo, electronic instant bingo, or both other than at a bingo 2565
session at the site of instant bingo, electronic instant bingo, 2566
or both other than at a bingo session. 2567

(3) Nothing in division (D) of this section prohibits an 2568
employee of a fraternal organization, veteran's organization, or 2569
sporting organization from selling instant bingo tickets or 2570
cards to the organization's members or invited guests, as long 2571
as no portion of the employee's compensation is paid from any 2572
receipts of bingo. 2573

(E) Notwithstanding division (B) (1) of this section, a 2574
charitable organization that, prior to December 6, 1977, has 2575
entered into written agreements for the lease of premises it 2576
owns to another charitable organization or other charitable 2577
organizations for the conducting of bingo sessions so that more 2578

than two bingo sessions are conducted per calendar week on the 2579
premises, and a person that is not a charitable organization and 2580
that, prior to December 6, 1977, has entered into written 2581
agreements for the lease of premises it owns to charitable 2582
organizations for the conducting of more than two bingo sessions 2583
per calendar week on the premises, may continue to lease the 2584
premises to those charitable organizations, provided that no 2585
more than four sessions are conducted per calendar week, that 2586
the lessor organization or person has notified the attorney 2587
general in writing of the organizations that will conduct the 2588
sessions and the days of the week and the times of the day on 2589
which the sessions will be conducted, that the initial lease 2590
entered into with each organization that will conduct the 2591
sessions was filed with the attorney general prior to December 2592
6, 1977, and that each organization that will conduct the 2593
sessions was issued a license to conduct bingo games by the 2594
attorney general prior to December 6, 1977. 2595

(F) This section does not prohibit a bingo licensed 2596
charitable organization or a game operator from giving any 2597
person an instant bingo ticket as a prize. 2598

(G) Whoever violates division (A) (2) of this section is 2599
guilty of illegally conducting a bingo game, a felony of the 2600
fourth degree. Except as otherwise provided in this division, 2601
whoever violates division (A) (1) or (3), (B) (1), (2), or (3), 2602
(C) (1) to ~~(12)~~ (11), or (D) of this section is guilty of a minor 2603
misdemeanor. If the offender previously has been convicted of a 2604
violation of division (A) (1) or (3), (B) (1), (2), or (3), (C) (1) 2605
to (11), or (D) of this section, a violation of division (A) (1) 2606
or (3), (B) (1), (2), or (3), (C), or (D) of this section is a 2607
misdemeanor of the first degree. Whoever violates division (C) 2608
(12) of this section is guilty of a misdemeanor of the first 2609

degree, or if the offender previously has been convicted of a 2610
violation of division (C) (12) of this section, a felony of the 2611
fourth degree. 2612

Sec. 2915.091. (A) No charitable organization that 2613
conducts instant bingo shall do any of the following: 2614

(1) Fail to comply with the requirements of divisions (A) 2615
(1), (2), and (3) of section 2915.09 of the Revised Code; 2616

(2) Conduct instant bingo unless either of the following 2617
applies: 2618

(a) That organization is, and has received from the 2619
internal revenue service a determination letter that is 2620
currently in effect stating that the organization is, exempt 2621
from federal income taxation under subsection 501(a), is 2622
described in subsection 501(c) (3) of the Internal Revenue Code, 2623
is a charitable organization as defined in section 2915.01 of 2624
the Revised Code, is in good standing in the state pursuant to 2625
section 2915.08 of the Revised Code, and is in compliance with 2626
Chapter 1716. of the Revised Code; 2627

(b) That organization is, and has received from the 2628
internal revenue service a determination letter that is 2629
currently in effect stating that the organization is, exempt 2630
from federal income taxation under subsection 501(a), is 2631
described in subsection 501(c) (7), 501(c) (8), 501(c) (10), or 2632
501(c) (19) or is a veteran's organization described in 2633
subsection 501(c) (4) of the Internal Revenue Code, and conducts 2634
instant bingo under section 2915.13 of the Revised Code. 2635

(3) Conduct instant bingo on any day, at any time, or at 2636
any premises not specified on the organization's license issued 2637
pursuant to section 2915.08 of the Revised Code; 2638

- (4) Permit any person whom the organization knows or should have known has been convicted of a felony or gambling offense in any jurisdiction to be a bingo game operator in the conduct of instant bingo; 2639
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2642
- (5) Purchase or lease supplies used to conduct instant bingo or punch board games from any person except a distributor licensed under section 2915.081 of the Revised Code; 2643
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2645
- (6) Sell or provide any instant bingo ticket or card for a price different from the price printed on it by the manufacturer on either the instant bingo ticket or card or on the game flare; 2646
2647
2648
- (7) Sell an instant bingo ticket or card to a person under eighteen years of age; 2649
2650
- (8) Fail to keep unsold instant bingo tickets or cards for less than three years; 2651
2652
- (9) Pay any compensation to a bingo game operator for conducting instant bingo that is conducted by the organization or for preparing, selling, or serving food or beverages at the site of the instant bingo game, permit any auxiliary unit or society of the organization to pay compensation to any bingo game operator who prepares, sells, or serves food or beverages at an instant bingo game conducted by the organization, or permit any auxiliary unit or society of the organization to prepare, sell, or serve food or beverages at an instant bingo game conducted by the organization, if the auxiliary unit or society pays any compensation to the bingo game operators who prepare, sell, or serve the food or beverages; 2653
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- (10) Pay fees to any person for any services performed in relation to an instant bingo game, except as provided in division (D) of section 2915.093 of the Revised Code; 2665
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- (11) Pay fees to any person who provides refreshments to the participants in an instant bingo game; 2668
2669
- (12) (a) Allow instant bingo tickets or cards to be sold to bingo game operators at a premises at which the organization sells instant bingo tickets or cards or to be sold to employees of a D permit holder who are working at a premises at which instant bingo tickets or cards are sold; 2670
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- (b) Division (A) (12) (a) of this section does not prohibit a licensed charitable organization or a bingo game operator from giving any person an instant bingo ticket as a prize in place of a cash prize won by a participant in an instant bingo game. In no case shall an instant bingo ticket or card be sold or provided for a price different from the price printed on it by the manufacturer on either the instant bingo ticket or card or on the game flare. 2675
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- (13) Fail to display its bingo license, and the serial numbers of the deal of instant bingo tickets or cards to be sold, conspicuously at each premises at which it sells instant bingo tickets or cards; 2683
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2686
- (14) Possess a deal of instant bingo tickets or cards that was not purchased from a distributor licensed under section 2915.081 of the Revised Code as reflected on an invoice issued by the distributor that contains all of the information required by division (E) of section 2915.10 of the Revised Code; 2687
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- (15) Fail, once it opens a deal of instant bingo tickets or cards, to continue to sell the tickets or cards in that deal until the tickets or cards with the top two highest tiers of prizes in that deal are sold; 2692
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2695
- (16) Possess bingo supplies that were not obtained in 2696

accordance with ~~sections 2915.01 to 2915.13 of the Revised Code,~~ 2697
this chapter. 2698

(B) A charitable organization may purchase, lease, or use 2699
instant bingo ticket dispensers to sell instant bingo tickets or 2700
cards. 2701

(C) The attorney general may adopt rules in accordance 2702
with Chapter 119. of the Revised Code that govern the conduct of 2703
instant bingo by charitable organizations. Before those rules 2704
are adopted, the attorney general shall reference the 2705
recommended standards for opacity, randomization, minimum 2706
information, winner protection, color, and cutting for instant 2707
bingo tickets or cards, seal cards, and punch boards established 2708
by the North American gaming regulators association. 2709

(D) Whoever violates division (A) of this section or a 2710
rule adopted under division (C) of this section is guilty of 2711
illegal instant bingo conduct. Except as otherwise provided in 2712
this division, illegal instant bingo conduct is a misdemeanor of 2713
the first degree. If the offender previously has been convicted 2714
of a violation of division (A) of this section or of such a 2715
rule, illegal instant bingo conduct is a felony of the fifth 2716
degree. 2717

Sec. 2915.093. (A) As used in this section, "retail income 2718
from all commercial activity" means the income that a person 2719
receives from the provision of goods, services, or activities 2720
that are provided at the location where instant bingo other than 2721
at a bingo session is conducted, including the sale of instant 2722
bingo tickets. A religious organization that is exempt from 2723
federal income taxation under subsection 501(a) and described in 2724
subsection 501(c) (3) of the Internal Revenue Code, at not more 2725
than one location at which it conducts its charitable programs, 2726

may include donations from its members and guests as retail 2727
income. 2728

(B) (1) If a charitable instant bingo organization conducts 2729
instant bingo other than at a bingo session under a type III 2730
license issued under section 2915.08 of the Revised Code, the 2731
charitable instant bingo organization shall enter into a written 2732
contract with the owner or lessor of the location at which the 2733
instant bingo is conducted to allow the owner or lessor to 2734
assist in the conduct of instant bingo other than at a bingo 2735
session, identify each location where the instant bingo other 2736
than at a bingo session is being conducted, and identify the 2737
owner or lessor of each location. 2738

(2) A charitable instant bingo organization that conducts 2739
instant bingo other than at a bingo session under a type III 2740
license issued under section 2915.08 of the Revised Code is not 2741
required to enter into a written contract with the owner or 2742
lessor of the location at which the instant bingo is conducted, 2743
provided that the owner or lessor is not assisting in the 2744
conduct of the instant bingo other than at a bingo session and 2745
provided that the conduct of the instant bingo other than at a 2746
bingo session at that location is not more than five days per 2747
calendar year and not more than ten hours per day. 2748

(C) Except as provided in division (F) of this section, no 2749
charitable instant bingo organization shall conduct instant 2750
bingo other than at a bingo session at a location where the 2751
primary source of retail income from all commercial activity at 2752
that location is the sale of instant bingo tickets. 2753

(D) The owner or lessor of a location that enters into a 2754
contract pursuant to division (B) of this section shall pay the 2755
full gross profit to the charitable instant bingo organization, 2756

in return for the deal of instant bingo tickets. The owner or 2757
lessor may retain the money that the owner or lessor receives 2758
for selling the instant bingo tickets, provided, however, that 2759
after the deal has been sold, the owner or lessor shall pay to 2760
the charitable instant bingo organization the value of any 2761
unredeemed instant bingo prizes remaining in the deal of instant 2762
bingo tickets. 2763

The charitable instant bingo organization shall pay six 2764
per cent of the total gross receipts of any deal of instant 2765
bingo tickets for the purpose of reimbursing the owner or lessor 2766
for expenses described in this division. 2767

As used in this division, "expenses" means those items 2768
provided for in divisions (GG) (4), (5), (6), (7), (8), (12), and 2769
(13) of section 2915.01 of the Revised Code and that percentage 2770
of the owner's or lessor's rent for the location where instant 2771
bingo is conducted. "Expenses," in the aggregate, shall not 2772
exceed six per cent of the total gross receipts of any deal of 2773
instant bingo tickets. 2774

As used in this division, "full gross profit" means the 2775
amount by which the total receipts of all instant bingo tickets, 2776
if the deal had been sold in full, exceeds the amount that would 2777
be paid out if all prizes were redeemed. 2778

(E) A charitable instant bingo organization shall provide 2779
the attorney general with all of the following information: 2780

(1) That the charitable instant bingo organization has 2781
terminated a contract entered into pursuant to division (B) of 2782
this section with an owner or lessor of a location; 2783

(2) That the charitable instant bingo organization has 2784
entered into a written contract pursuant to division (B) of this 2785

section with a new owner or lessor of a location; 2786

(3) That the charitable instant bingo organization is 2787
aware of conduct by the owner or lessor of a location at which 2788
instant bingo is conducted that is in violation of this chapter. 2789

(F) Division (C) of this section does not apply to a 2790
volunteer firefighter's organization that is exempt from federal 2791
income taxation under subsection 501(a) and described in 2792
subsection 501(c) (3) of the Internal Revenue Code, that conducts 2793
instant bingo other than at a bingo session on the premises 2794
where the organization conducts firefighter training, that has 2795
conducted instant bingo continuously for at least five years 2796
prior to July 1, 2003, and that, during each of those five 2797
years, had gross receipts of at least one million five hundred 2798
thousand dollars. 2799

Sec. 2915.095. The attorney general, by rule adopted 2800
pursuant to section 111.15 of the Revised Code, shall establish 2801
a standard contract to be used by a charitable instant bingo 2802
organization, a veteran's organization, ~~—~~a fraternal 2803
organization, or a sporting organization for the conduct of 2804
instant bingo, electronic instant bingo, or both other than at a 2805
bingo session under a type III license issued under section 2806
2915.08 of the Revised Code. The terms of the contract shall be 2807
limited to the provisions in Chapter 2915. of the Revised Code. 2808

Sec. 2915.10. (A) No charitable organization that conducts 2809
bingo or a game of chance pursuant to division (D) of section 2810
2915.02 of the Revised Code shall fail to maintain the following 2811
records for at least three years from the date on which the 2812
bingo or game of chance is conducted: 2813

(1) An itemized list of the gross receipts of each bingo 2814

session, each game of instant bingo by serial number, each 2815
electronic instant bingo game by serial number, each raffle, 2816
each punch board game, and each game of chance, and an itemized 2817
list of the gross profits of each game of instant bingo by 2818
serial number and each electronic instant bingo game by serial 2819
number; 2820

(2) An itemized list of all expenses, other than prizes, 2821
that are incurred in conducting bingo ~~or instant bingo~~, the name 2822
of each person to whom the expenses are paid, and a receipt for 2823
all of the expenses; 2824

(3) A list of all prizes awarded during each bingo 2825
session, each raffle, each punch board game, and each game of 2826
chance conducted by the charitable organization, the total 2827
prizes awarded from each game of instant bingo by serial number_ 2828
and each electronic instant bingo game by serial number, and the 2829
name, address, and social security number of all persons who are 2830
winners of prizes of six hundred dollars or more in value; 2831

(4) An itemized list of the recipients of the net profit 2832
of the bingo or game of chance, including the name and address 2833
of each recipient to whom the money is distributed, and if the 2834
organization uses the net profit of bingo, or the money or 2835
assets received from a game of chance, for any charitable or 2836
other purpose set forth in division (V) of section 2915.01, 2837
division (D) of section 2915.02, or section 2915.101 of the 2838
Revised Code, a list of each purpose and an itemized list of 2839
each expenditure for each purpose; 2840

(5) The number of persons who participate in any bingo 2841
session or game of chance that is conducted by the charitable 2842
organization; 2843

(6) A list of receipts from the sale of food and beverages 2844
by the charitable organization or one of its auxiliary units or 2845
societies, if the receipts were excluded from gross receipts 2846
under division (T) of section 2915.01 of the Revised Code; 2847

(7) An itemized list of all expenses incurred at each 2848
bingo session, each raffle, each punch board game, or each game 2849
of instant bingo or electronic instant bingo conducted by the 2850
charitable organization in the sale of food and beverages by the 2851
charitable organization or by an auxiliary unit or society of 2852
the charitable organization, the name of each person to whom the 2853
expenses are paid, and a receipt for all of the expenses. 2854

(B) A charitable organization shall keep the records that 2855
it is required to maintain pursuant to division (A) of this 2856
section at its principal place of business in this state or at 2857
its headquarters in this state and shall notify the attorney 2858
general of the location at which those records are kept. 2859

(C) The gross profit from each bingo session or game 2860
described in division (O) (1) or (2) of section 2915.01 of the 2861
Revised Code shall be deposited into a checking account devoted 2862
exclusively to the bingo session or game. Payments for allowable 2863
expenses incurred in conducting the bingo session or game and 2864
payments to recipients of some or all of the net profit of the 2865
bingo session or game shall be made only by checks or electronic 2866
fund transfers drawn on the bingo session or game account. 2867

(D) Each charitable organization shall conduct and record 2868
an inventory of all of its bingo supplies as of the first day of 2869
November of each year. 2870

(E) The attorney general may adopt rules in accordance 2871
with Chapter 119. of the Revised Code that establish standards 2872

of accounting, record keeping, and reporting to ensure that 2873
gross receipts from bingo or games of chance are properly 2874
accounted for. 2875

(F) A distributor shall maintain, for a period of three 2876
years after the date of its sale or other provision, a record of 2877
each instance of its selling or otherwise providing to another 2878
person bingo supplies for use in this state. The record shall 2879
include all of the following for each instance: 2880

(1) The name of the manufacturer from which the 2881
distributor purchased the bingo supplies and the date of the 2882
purchase; 2883

(2) The name and address of the charitable organization or 2884
other distributor to which the bingo supplies were sold or 2885
otherwise provided; 2886

(3) A description that clearly identifies the bingo 2887
supplies; 2888

(4) Invoices that include the nonrepeating serial numbers 2889
of all paper bingo cards and sheets and all instant bingo deals 2890
sold or otherwise provided to each charitable organization. 2891

(G) A manufacturer shall maintain, for a period of three 2892
years after the date of its sale or other provision, a record of 2893
each instance of its selling or otherwise providing bingo 2894
supplies for use in this state. The record shall include all of 2895
the following for each instance: 2896

(1) The name and address of the distributor to whom the 2897
bingo supplies were sold or otherwise provided; 2898

(2) A description that clearly identifies the bingo 2899
supplies, including serial numbers; 2900

(3) Invoices that include the nonrepeating serial numbers 2901
of all paper bingo cards and sheets and all instant bingo deals 2902
sold or otherwise provided to each distributor. 2903

(H) The attorney general or any law enforcement agency may 2904
do all of the following: 2905

(1) Investigate any charitable organization, distributor, 2906
or manufacturer or any officer, agent, trustee, member, or 2907
employee of the organization, distributor, or manufacturer; 2908

(2) Examine the accounts and records of the charitable 2909
organization, distributor, or manufacturer or of any officer, 2910
agent, trustee, member, or employee of the organization, 2911
distributor, or manufacturer; 2912

(3) Conduct inspections, audits, and observations of bingo 2913
or games of chance; 2914

(4) Conduct inspections of the premises where bingo or 2915
games of chance are conducted or where bingo supplies are 2916
manufactured or distributed; 2917

(5) Take any other necessary and reasonable action to 2918
determine if a violation of any provision of ~~sections 2915.01 to~~ 2919
~~2915.13 of the Revised Code~~ this chapter has occurred and to 2920
determine whether section 2915.11 of the Revised Code has been 2921
complied with. 2922

If any law enforcement agency has reasonable grounds to 2923
believe that a charitable organization, distributor, or 2924
manufacturer or an officer, agent, trustee, member, or employee 2925
of the organization, distributor, or manufacturer has violated 2926
any provision of this chapter, the law enforcement agency may 2927
proceed by action in the proper court to enforce this chapter, 2928
provided that the law enforcement agency shall give written 2929

notice to the attorney general when commencing an action as 2930
described in this division. 2931

(I) No person shall destroy, alter, conceal, withhold, or 2932
deny access to any accounts or records of a charitable 2933
organization, distributor, or manufacturer that have been 2934
requested for examination, or obstruct, impede, or interfere 2935
with any inspection, audit, or observation of bingo or a game of 2936
chance ~~or, of premises~~ where bingo or a game of chance is 2937
conducted, or of premises where bingo supplies are manufactured 2938
or distributed, or refuse to comply with any reasonable request 2939
of, or obstruct, impede, or interfere with any other reasonable 2940
action undertaken by, the attorney general or a law enforcement 2941
agency pursuant to division (H) of this section. 2942

(J) Whoever violates division (A) or (I) of this section 2943
is guilty of a misdemeanor of the first degree. 2944

Sec. 2915.101. Except as otherwise provided by law, a 2945
charitable organization that conducts instant bingo or 2946
electronic instant bingo shall distribute the net profit from 2947
the proceeds of the sale of instant bingo or electronic instant 2948
bingo as follows: 2949

(A) (1) If a veteran's organization, a fraternal 2950
organization, or a sporting organization conducted the instant 2951
bingo or electronic instant bingo, the organization shall 2952
distribute the net profit from the proceeds of the sale of 2953
instant bingo or electronic instant bingo, as follows: 2954

(a) For the first two hundred fifty thousand dollars, or a 2955
greater amount prescribed by the attorney general to adjust for 2956
changes in prices as measured by the consumer price index as 2957
defined in section 325.18 of the Revised Code and other factors 2958

affecting the organization's expenses, as defined in division 2959
(GG) of section 2915.01 of the Revised Code, or less of net 2960
profit from the proceeds of the sale of instant bingo or 2961
electronic instant bingo generated in a calendar year: 2962

(i) At least twenty-five per cent shall be distributed to 2963
an organization described in division (V) (1) of section 2915.01 2964
of the Revised Code or to a department or agency of the federal 2965
government, the state, or any political subdivision. 2966

(ii) Not more than seventy-five per cent may be deducted 2967
and retained by the organization for reimbursement of or for the 2968
organization's expenses, as defined in division (GG) of section 2969
2915.01 of the Revised Code, in conducting the instant bingo or 2970
electronic instant bingo game. 2971

(b) For any net profit from the proceeds of the sale of 2972
instant bingo or electronic instant bingo of more than two 2973
hundred fifty thousand dollars or an adjusted amount generated 2974
in a calendar year: 2975

(i) A minimum of fifty per cent shall be distributed to an 2976
organization described in division (V) (1) of section 2915.01 of 2977
the Revised Code or to a department or agency of the federal 2978
government, the state, or any political subdivision. 2979

(ii) Five per cent may be distributed for the 2980
organization's own charitable purposes or to a community action 2981
agency. 2982

(iii) Forty-five per cent may be deducted and retained by 2983
the organization for reimbursement of or for the organization's 2984
expenses, as defined in division (GG) of section 2915.01 of the 2985
Revised Code, in conducting the instant bingo or electronic 2986
instant bingo game. 2987

(2) If a veteran's organization, a fraternal organization, 2988
or a sporting organization does not distribute the full 2989
percentages specified in divisions (A) (1) (a) and (b) of this 2990
section for the purposes specified in those divisions, the 2991
organization shall distribute the balance of the net profit from 2992
the proceeds of the sale of instant bingo or electronic instant 2993
bingo not distributed or retained for those purposes to an 2994
organization described in division (V) (1) of section 2915.01 of 2995
the Revised Code. 2996

(B) If a charitable organization other than a veteran's 2997
organization, a fraternal organization, or a sporting 2998
organization conducted the instant bingo or electronic instant 2999
bingo, the organization shall distribute one hundred per cent of 3000
the net profit from the proceeds of the sale of instant bingo or 3001
electronic instant bingo to an organization described in 3002
division (V) (1) of section 2915.01 of the Revised Code or to a 3003
department or agency of the federal government, the state, or 3004
any political subdivision. 3005

(C) Nothing in this section prohibits a veteran's 3006
organization, a fraternal organization, or a sporting 3007
organization from distributing any net profit from the proceeds 3008
of the sale of instant bingo or electronic instant bingo to an 3009
organization that is described in subsection 501(c) (3) of the 3010
Internal Revenue Code when the organization that is described in 3011
subsection 501(c) (3) of the Internal Revenue Code is one that 3012
makes donations to other organizations and permits donors to 3013
advise or direct such donations so long as the donations comply 3014
with requirements established in or pursuant to subsection 3015
501(c) (3) of the Internal Revenue Code. 3016

Sec. 2915.12. (A) Sections 2915.07 to ~~2915.11~~ 2915.15 of 3017

the Revised Code do not apply to bingo games that are conducted 3018
for the purpose of amusement only. A bingo game is conducted for 3019
the purpose of amusement only if it complies with all of the 3020
requirements specified in either division (A) (1) or (2) of this 3021
section: 3022

(1) (a) The participants do not pay any money or any other 3023
thing of value including an admission fee, or any fee for bingo 3024
cards or sheets, objects to cover the spaces, or other devices 3025
used in playing bingo, for the privilege of participating in the 3026
bingo game, or to defray any costs of the game, or pay tips or 3027
make donations during or immediately before or after the bingo 3028
game. 3029

(b) All prizes awarded during the course of the game are 3030
nonmonetary, and in the form of merchandise, goods, or 3031
entitlements to goods or services only, and the total value of 3032
all prizes awarded during the game is less than one hundred 3033
dollars. 3034

(c) No commission, wages, salary, reward, tip, donation, 3035
gratuity, or other form of compensation, either directly or 3036
indirectly, and regardless of the source, is paid to any bingo 3037
game operator for work or labor performed at the site of the 3038
bingo game. 3039

(d) The bingo game is not conducted either during or 3040
within ten hours of any of the following: 3041

(i) A bingo session during which a charitable bingo game 3042
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3043
the Revised Code; 3044

(ii) A scheme or game of chance, or bingo described in 3045
division (O) (2) of section 2915.01 of the Revised Code. 3046

- (e) The number of players participating in the bingo game does not exceed fifty. 3047
3048
- (2) (a) The participants do not pay money or any other thing of value as an admission fee, and no participant is charged more than twenty-five cents to purchase a bingo card or sheet, objects to cover the spaces, or other devices used in playing bingo. 3049
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- (b) The total amount of money paid by all of the participants for bingo cards or sheets, objects to cover the spaces, or other devices used in playing bingo does not exceed one hundred dollars. 3054
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- (c) All of the money paid for bingo cards or sheets, objects to cover spaces, or other devices used in playing bingo is used only to pay winners monetary and nonmonetary prizes and to provide refreshments. 3058
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- (d) The total value of all prizes awarded during the game does not exceed one hundred dollars. 3062
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- (e) No commission, wages, salary, reward, tip, donation, gratuity, or other form of compensation, either directly or indirectly, and regardless of the source, is paid to any bingo game operator for work or labor performed at the site of the bingo game. 3064
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- (f) The bingo game is not conducted during or within ten hours of either of the following: 3069
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- (i) A bingo session during which a charitable bingo game is conducted pursuant to sections 2915.07 to ~~2915.11~~ 2915.15 of the Revised Code; 3071
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- (ii) A scheme of chance or game of chance, or bingo 3074

described in division (O) (2) of section 2915.01 of the Revised Code. 3075
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(g) All of the participants reside at the premises where the bingo game is conducted. 3077
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(h) The bingo games are conducted on different days of the week and not more than twice in a calendar week. 3079
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(B) The attorney general or any local law enforcement agency may investigate the conduct of a bingo game that purportedly is conducted for purposes of amusement only if there is reason to believe that the purported amusement bingo game does not comply with the requirements of either division (A) (1) or (2) of this section. A local law enforcement agency may proceed by action in the proper court to enforce this section if the local law enforcement agency gives written notice to the attorney general when commencing the action. 3081
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Sec. 2915.13. (A) A veteran's organization, a fraternal organization, or a sporting organization authorized to conduct a bingo session pursuant to ~~sections 2915.01 to 2915.12 of the Revised Code~~ this chapter may conduct instant bingo, electronic instant bingo, or both other than at a bingo session under a type III license issued under section 2915.08 of the Revised Code if all of the following apply: 3090
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(1) The veteran's organization, fraternal organization, or sporting organization limits the sale of instant bingo or electronic instant bingo to twelve hours during any day, provided that the sale does not begin earlier than ten a.m. and ends not later than two a.m. 3097
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(2) The veteran's organization, fraternal organization, or sporting organization limits the sale of instant bingo or 3102
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electronic instant bingo to its own premises and to its own 3104
members and invited guests. 3105

(3) The veteran's organization, fraternal organization, or 3106
sporting organization is raising money for an organization that 3107
is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3108
the Internal Revenue Code and is either a governmental unit or 3109
an organization that maintains its principal place of business 3110
in this state, that is exempt from federal income taxation under 3111
subsection 501(a) and described in subsection 501(c)(3) of the 3112
Internal Revenue Code, and that is in good standing in this 3113
state and executes a written contract with that organization as 3114
required in division (B) of this section. 3115

(B) If a veteran's organization, fraternal organization, 3116
or sporting organization authorized to conduct instant bingo or 3117
electronic instant bingo pursuant to division (A) of this 3118
section is raising money for another organization that is 3119
described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3120
the Internal Revenue Code and is either a governmental unit or 3121
an organization that maintains its principal place of business 3122
in this state, that is exempt from federal income taxation under 3123
subsection 501(a) and described in subsection 501(c)(3) of the 3124
Internal Revenue Code, and that is in good standing in this 3125
state, the veteran's organization, fraternal organization, or 3126
sporting organization shall execute a written contract with the 3127
organization that is described in subsection 509(a)(1), 509(a) 3128
(2), or 509(a)(3) of the Internal Revenue Code and is either a 3129
governmental unit or an organization that maintains its 3130
principal place of business in this state, that is exempt from 3131
federal income taxation under subsection 501(a) and described in 3132
subsection 501(c)(3) of the Internal Revenue Code, and that is 3133
in good standing in this state in order to conduct instant bingo 3134

or electronic instant bingo. That contract shall include a 3135
statement of the percentage of the net proceeds that the 3136
veteran's, fraternal, or sporting organization will be 3137
distributing to the organization that is described in subsection 3138
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 3139
and is either a governmental unit or an organization that 3140
maintains its principal place of business in this state, that is 3141
exempt from federal income taxation under subsection 501(a) and 3142
described in subsection 501(c)(3) of the Internal Revenue Code, 3143
and that is in good standing in this state. 3144

(C)(1) If a veteran's organization, fraternal 3145
organization, or sporting organization authorized to conduct 3146
instant bingo or electronic instant bingo pursuant to division 3147
(A) of this section has been issued a liquor permit under 3148
Chapter 4303. of the Revised Code, that permit may be subject to 3149
suspension, revocation, or cancellation if the veteran's 3150
organization, fraternal organization, or sporting organization 3151
violates a provision of this chapter. 3152

(2) No veteran's organization, fraternal organization, or 3153
sporting organization that enters into a written contract 3154
pursuant to division (B) of this section shall violate any 3155
provision of this chapter or permit, aid, or abet any other 3156
person in violating any provision of this chapter. 3157

(D) A veteran's organization, fraternal organization, or 3158
sporting organization shall give all required proceeds earned 3159
from the conduct of instant bingo or electronic instant bingo to 3160
the organization with which the veteran's organization, 3161
fraternal organization, or sporting organization has entered 3162
into a written contract. 3163

(E) Whoever violates this section is guilty of illegal 3164

instant bingo or electronic instant bingo conduct. Except as 3165
otherwise provided in this division, illegal instant bingo or 3166
electronic instant bingo conduct is a misdemeanor of the first 3167
degree. If the offender previously has been convicted of a 3168
violation of this section, illegal instant bingo or electronic 3169
instant bingo conduct is a felony of the fifth degree. 3170

Sec. 2915.14. (A) No charitable organization shall conduct 3171
electronic instant bingo unless all of the following are true: 3172

(1) The organization is a veteran's organization described 3173
in division (J) of section 2915.01 of the Revised Code or is a 3174
fraternal organization described in division (L) of section 3175
2915.01 of the Revised Code. 3176

(2) The organization is a veteran's organization described 3177
in subsection 501(c)(4) of the Internal Revenue Code or is, and 3178
has received from the internal revenue service a determination 3179
letter that is currently in effect stating that the organization 3180
is, exempt from federal income taxation under subsection 501(a), 3181
and is described in subsection 501(c)(7), 501(c)(8), 501(c)(10), 3182
or 501(c)(19) of the Internal Revenue Code. 3183

(3) The organization has not conducted a raffle in 3184
violation of division (B) of section 2915.092 of the Revised 3185
Code using an electronic raffle machine, as described in Ohio 3186
Veterans and Fraternal Charitable Coalition v. DeWine, Case No. 3187
13-CV-13610 (C.P. Franklin Co. February 23, 2018), at any time 3188
on or after January 1, 2022. 3189

(B) No charitable organization that conducts electronic 3190
instant bingo shall do any of the following: 3191

(1) Possess an electronic instant bingo system that was 3192
not obtained in accordance with this chapter or with any rule 3193

<u>adopted under this chapter;</u>	3194
<u>(2) Conduct electronic instant bingo on any day, at any time, or on any premises not specified on the organization's type II or type III license issued under section 2915.08 of the Revised Code;</u>	3195 3196 3197 3198
<u>(3) Fail to display both of the following conspicuously at each premises in which the charitable organization conducts electronic instant bingo:</u>	3199 3200 3201
<u>(a) The charitable organization's bingo license;</u>	3202
<u>(b) The serial number of each deal of electronic instant bingo tickets being sold.</u>	3203 3204
<u>(4) Permit any person the charitable organization knows, or should have known, to be under eighteen years of age to play electronic instant bingo;</u>	3205 3206 3207
<u>(5) Sell or provide to any person an electronic instant bingo ticket for a price different from the price displayed on the game flare for that deal, except that the charitable organization may give a participant who wins an electronic instant bingo game an electronic instant bingo ticket as a prize in place of a cash prize;</u>	3208 3209 3210 3211 3212 3213
<u>(6) Fail, once an electronic instant bingo deal is begun, to continue to sell tickets in that deal until all prizes have been awarded;</u>	3214 3215 3216
<u>(7) Permit any person whom the organization knows, or should have known, has been convicted of a felony or gambling offense in any jurisdiction to be a bingo game operator in the conduct of electronic instant bingo;</u>	3217 3218 3219 3220
<u>(8) Permit a bingo game operator to play electronic</u>	3221

<u>instant bingo;</u>	3222
<u>(9) (a) Except as otherwise provided in division (B) (9) (b)</u>	3223
<u>of this section, pay compensation to a bingo game operator for</u>	3224
<u>conducting electronic instant bingo.</u>	3225
<u>(b) Division (B) (9) (a) of this section does not prohibit</u>	3226
<u>an employee of a veteran's organization or fraternal</u>	3227
<u>organization from redeeming electronic instant bingo tickets or</u>	3228
<u>vouchers for the organization's members or invited guests, so</u>	3229
<u>long as no portion of the employee's compensation is paid from</u>	3230
<u>any bingo receipts.</u>	3231
<u>(10) Pay consulting fees to any person in relation to</u>	3232
<u>electronic instant bingo.</u>	3233
<u>(C) No person shall sell, offer to sell, or otherwise</u>	3234
<u>provide or offer to provide an electronic instant bingo system</u>	3235
<u>to any person for use in this state unless the electronic</u>	3236
<u>instant bingo system has been approved under section 2915.15 of</u>	3237
<u>the Revised Code.</u>	3238
<u>(D) The attorney general shall adopt rules under Chapter</u>	3239
<u>119. of the Revised Code to ensure the integrity of electronic</u>	3240
<u>instant bingo, including, but not limited to, rules governing</u>	3241
<u>all of the following:</u>	3242
<u>(1) The requirements to receive a license or endorsement</u>	3243
<u>to conduct electronic instant bingo;</u>	3244
<u>(2) The location and number of electronic instant bingo</u>	3245
<u>systems in use;</u>	3246
<u>(3) The times when electronic instant bingo may be</u>	3247
<u>offered;</u>	3248
<u>(4) Signage requirements in facilities where electronic</u>	3249

<u>instant bingo is offered;</u>	3250
<u>(5) Electronic instant bingo device and system</u>	3251
<u>specifications, including reveal features and game themes;</u>	3252
<u>(6) Procedures and standards for the review, approval,</u>	3253
<u>inspection, and monitoring of electronic instant bingo systems,</u>	3254
<u>as described in section 2915.15 of the Revised Code;</u>	3255
<u>(7) Procedures and standards for the review and approval</u>	3256
<u>of any changes to technology, systems, or games licensed or</u>	3257
<u>permitted under this chapter;</u>	3258
<u>(8) The fees to be charged under section 2915.15 of the</u>	3259
<u>Revised Code for review, approval, inspection, and monitoring of</u>	3260
<u>electronic instant bingo systems;</u>	3261
<u>(9) Procedures allowing the attorney general to seek a</u>	3262
<u>summary suspension of a license to conduct electronic instant</u>	3263
<u>bingo or a license to manufacture or distribute electronic</u>	3264
<u>instant bingo systems if the attorney general has good cause to</u>	3265
<u>believe that the person or organization licensed to conduct</u>	3266
<u>electronic instant bingo, or the person or organization licensed</u>	3267
<u>to manufacture or distribute electronic instant bingo systems,</u>	3268
<u>or any of the organization's employees, officers, directors,</u>	3269
<u>agents, representatives, or partners, has violated this chapter</u>	3270
<u>or a rule adopted under this chapter.</u>	3271
<u>(E) Whoever knowingly violates division (A), (B), or (C)</u>	3272
<u>of this section or a rule adopted under division (D) of this</u>	3273
<u>section is guilty of illegal electronic instant bingo conduct.</u>	3274
<u>Illegal electronic instant bingo conduct is a misdemeanor of the</u>	3275
<u>first degree, except that if the offender previously has been</u>	3276
<u>convicted of a violation of division (A) or (B) of this section</u>	3277
<u>or of a rule adopted under division (D) of this section, illegal</u>	3278

instant bingo conduct is a felony of the fifth degree. 3279

Sec. 2915.15. (A) (1) Before selling, offering to sell, or 3280
otherwise providing or offering to provide an electronic instant 3281
bingo system to any person for use in this state, a manufacturer 3282
shall submit the electronic instant bingo system to an 3283
independent testing laboratory, that is licensed by the state 3284
lottery commission under section 3770.02 of the Revised Code or 3285
that is certified under section 3772.31 of the Revised Code, for 3286
testing and evaluation to determine whether the electronic 3287
instant bingo system meets the requirements of this chapter and 3288
of rules adopted under this chapter. The manufacturer shall pay 3289
all costs of that testing and evaluation. 3290

(2) If the independent testing laboratory certifies that 3291
the electronic instant bingo system meets the requirements of 3292
this chapter and of rules adopted under this chapter, the 3293
manufacturer may submit the electronic instant bingo system, 3294
along with a copy of the laboratory's certification and a fee 3295
established by the attorney general by rule under Chapter 119. 3296
of the Revised Code, to the attorney general for review and 3297
approval. The manufacturer also shall submit a fee established 3298
by the attorney general by rule under Chapter 119. of the 3299
Revised Code, which the attorney general shall use to pay the 3300
cost of reviewing and approving electronic instant bingo systems 3301
under division (A) of this section. 3302

(3) If both of the following apply, the attorney general 3303
shall approve the system for use in this state: 3304

(a) The Ohio casino control commission determines that the 3305
electronic instant bingo system is not a slot machine under 3306
section 2915.01 or 3772.01 of the Revised Code; 3307

(b) The attorney general determines that the electronic instant bingo system meets the requirements of this chapter and of the rules adopted under this chapter. 3308
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(B) Any electronic instant bingo system approved for use in this state shall have a central server located in Ohio which is accessible to the attorney general and shall include an internal report management system that records information concerning the operation of the system and that meets the requirements adopted by the attorney general by rule under Chapter 119. of the Revised Code. The internal report management system shall permit the attorney general or another person designated by the attorney general to access the internal report management system, monitor the electronic instant bingo system, and remotely deactivate the electronic instant bingo system or any aspect of the system. 3311
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(C) The attorney general may inspect any electronic instant bingo system in use in this state at any time to ensure that the system is in compliance with this chapter and with the rules adopted under this chapter. If the attorney general determines that any person or any electronic instant bingo system is in violation of any provision of this chapter or of any rule adopted under this chapter, the attorney general may order that the violation immediately cease and may deactivate the electronic instant bingo system or any aspect of it. 3323
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(D) The attorney general may establish by rule adopted under Chapter 119. of the Revised Code an annual fee to be paid by distributors licensed under section 2915.081 of the Revised Code who have electronic instant bingo distributor endorsements to their licenses in order to pay the cost of monitoring the systems under division (B) of this section and the cost of 3332
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inspecting systems under division (C) of this section. 3338

Sec. 3770.03. (A) The state lottery commission shall 3339
promulgate rules under which a statewide lottery may be 3340
conducted, which includes, and since the original enactment of 3341
this section has included, the authority for the commission to 3342
operate video lottery terminal games, and under which the sports 3343
gaming lottery may be conducted in accordance with section 3344
3770.23 of the Revised Code. Any reference in this chapter to 3345
tickets shall not be construed to in any way limit the authority 3346
of the commission to operate video lottery terminal games or the 3347
sports gaming lottery. Nothing in this chapter shall restrict 3348
the authority of the commission to promulgate rules related to 3349
the operation of games utilizing video lottery terminals as 3350
described in section 3770.21 of the Revised Code. The rules 3351
shall be promulgated pursuant to Chapter 119. of the Revised 3352
Code, except that instant game rules shall be promulgated 3353
pursuant to section 111.15 of the Revised Code but are not 3354
subject to division (D) of that section. Subjects covered in 3355
these rules shall include, but need not be limited to, the 3356
following: 3357

(1) The type of lottery to be conducted; 3358

(2) The prices of tickets in the lottery; 3359

(3) The number, nature, and value of prize awards, the 3360
manner and frequency of prize drawings, and the manner in which 3361
prizes shall be awarded to holders of winning tickets. 3362

(B) The commission shall promulgate rules, in addition to 3363
those described in division (A) of this section, pursuant to 3364
Chapter 119. of the Revised Code under which a statewide lottery 3365
and statewide joint lottery games may be conducted. Subjects 3366

covered in these rules shall include, but not be limited to, the 3367
following: 3368

(1) The locations at which lottery tickets may be sold and 3369
the manner in which they are to be sold. These rules may 3370
authorize the sale of lottery tickets by commission personnel or 3371
other licensed individuals from traveling show wagons at the 3372
state fair, and at any other expositions the director of the 3373
commission considers acceptable. These rules shall prohibit 3374
commission personnel or other licensed individuals from 3375
soliciting from an exposition the right to sell lottery tickets 3376
at that exposition, but shall allow commission personnel or 3377
other licensed individuals to sell lottery tickets at an 3378
exposition if the exposition requests commission personnel or 3379
licensed individuals to do so. These rules may also address the 3380
accessibility of sales agent locations to commission products in 3381
accordance with the "Americans with Disabilities Act of 1990," 3382
104 Stat. 327, 42 U.S.C.A. 12101 et seq. 3383

(2) The manner in which lottery sales revenues are to be 3384
collected, including authorization for the director to impose 3385
penalties for failure by lottery sales agents to transfer 3386
revenues to the commission in a timely manner; 3387

(3) The amount of compensation to be paid to licensed 3388
lottery sales agents; 3389

(4) The substantive criteria for the licensing of lottery 3390
sales agents consistent with section 3770.05 of the Revised 3391
Code, and procedures for revoking or suspending their licenses 3392
consistent with Chapter 119. of the Revised Code. If 3393
circumstances, such as the nonpayment of funds owed by a lottery 3394
sales agent, or other circumstances related to the public 3395
safety, convenience, or trust, require immediate action, the 3396

director may suspend a license without affording an opportunity 3397
for a prior hearing under section 119.07 of the Revised Code. 3398

(5) Special game rules to implement any agreements signed 3399
by the governor that the director enters into with other lottery 3400
jurisdictions under division (J) of section 3770.02 of the 3401
Revised Code to conduct statewide joint lottery games. The rules 3402
shall require that the entire net proceeds of those games that 3403
remain, after associated operating expenses, prize 3404
disbursements, lottery sales agent bonuses, commissions, and 3405
reimbursements, and any other expenses necessary to comply with 3406
the agreements or the rules are deducted from the gross proceeds 3407
of those games, be transferred to the lottery profits education 3408
fund under division (B) of section 3770.06 of the Revised Code. 3409

(6) Any other subjects the commission determines are 3410
necessary for the operation of video lottery terminal games or 3411
the sports gaming lottery, including the establishment of any 3412
fees, fines, payment schedules, or the establishment of a 3413
voluntary exclusion program. 3414

(C) Chapter 2915. of the Revised Code does not apply to, 3415
affect, or prohibit lotteries conducted pursuant to this 3416
chapter. 3417

(D) The commission may promulgate rules, in addition to 3418
those described in divisions (A) and (B) of this section, that 3419
establish standards governing the display of advertising and 3420
celebrity images on lottery tickets and on other items that are 3421
used in the conduct of, or to promote, the statewide lottery, and 3422
the sports gaming lottery, and statewide joint lottery games. 3423
Any revenue derived from the sale of advertising displayed on 3424
lottery tickets and on those other items shall be considered, 3425
for purposes of section 3770.06 of the Revised Code, to be 3426

related proceeds in connection with the statewide lottery, the 3427
sports gaming lottery, or gross proceeds from statewide joint 3428
lottery games, as applicable. 3429

(E) (1) The commission shall meet with the director at 3430
least once each month and shall convene other meetings at the 3431
request of the chairperson or any five of the members. No action 3432
taken by the commission shall be binding unless at least five of 3433
the members present vote in favor of the action. A written 3434
record shall be made of the proceedings of each meeting and 3435
shall be transmitted forthwith to the governor, the president of 3436
the senate, the senate minority leader, the speaker of the house 3437
of representatives, and the house minority leader. 3438

(2) The director shall present to the commission a report 3439
each month, showing the total revenues, prize disbursements, and 3440
operating expenses of the state lottery for the preceding month. 3441
As soon as practicable after the end of each fiscal year, the 3442
commission shall prepare and transmit to the governor and the 3443
general assembly a report of lottery revenues, prize 3444
disbursements, and operating expenses for the preceding fiscal 3445
year and any recommendations for legislation considered 3446
necessary by the commission. 3447

Sec. 3770.06. (A) There is hereby created the state 3448
lottery gross revenue fund, which shall be in the custody of the 3449
treasurer of state but shall not be part of the state treasury. 3450
All gross revenues received from sales of lottery tickets, 3451
fines, fees, and related proceeds in connection with the 3452
statewide lottery, including the sports gaming lottery described 3453
in section 3770.23 of the Revised Code, and all gross proceeds 3454
from statewide joint lottery games shall be deposited into the 3455
fund. The treasurer of state shall invest any portion of the 3456

fund not needed for immediate use in the same manner as, and 3457
subject to all provisions of law with respect to the investment 3458
of, state funds. The treasurer of state shall disburse money 3459
from the fund on order of the director of the state lottery 3460
commission or the director's designee. 3461

Except for gross proceeds from statewide joint lottery 3462
games, all revenues of the state lottery gross revenue fund that 3463
are not paid to holders of winning lottery tickets, that are not 3464
required to meet short-term prize liabilities, that are not 3465
credited to lottery sales agents in the form of bonuses, 3466
commissions, or reimbursements, that are not paid to financial 3467
institutions to reimburse those institutions for sales agent 3468
nonsufficient funds, and that are collected from sales agents 3469
for remittance to insurers under contract to provide sales agent 3470
bonding services shall be transferred to the state lottery fund, 3471
which is hereby created in the state treasury. In addition, all 3472
revenues of the state lottery gross revenue fund that represent 3473
the gross proceeds from the statewide joint lottery games and 3474
that are not paid to holders of winning lottery tickets, that 3475
are not required to meet short-term prize liabilities, that are 3476
not credited to lottery sales agents in the form of bonuses, 3477
commissions, or reimbursements, and that are not necessary to 3478
cover operating expenses associated with those games or to 3479
otherwise comply with the agreements signed by the governor that 3480
the director enters into under division (J) of section 3770.02 3481
of the Revised Code or the rules the commission adopts under 3482
division (B) (5) of section 3770.03 of the Revised Code shall be 3483
transferred to the state lottery fund. All investment earnings 3484
of the fund shall be credited to the fund. Moneys shall be 3485
disbursed from the fund pursuant to vouchers approved by the 3486
director. Total disbursements for monetary prize awards to 3487

holders of winning lottery tickets in connection with the 3488
statewide lottery, other than the sports gaming lottery, and 3489
purchases of goods and services awarded as prizes to holders of 3490
winning lottery tickets shall be of an amount equal to at least 3491
fifty per cent of the total revenue accruing from the sale of 3492
lottery tickets. 3493

(B) Pursuant to Section 6 of Article XV, Ohio 3494
Constitution, there is hereby established in the state treasury 3495
the lottery profits education fund. Whenever, in the judgment of 3496
the director of the state lottery commission, the amount to the 3497
credit of the state lottery fund that does not represent 3498
proceeds from statewide joint lottery games is in excess of that 3499
needed to meet the maturing obligations of the commission and as 3500
working capital for its further operations, the director of the 3501
state lottery commission shall recommend the amount of the 3502
excess to be transferred to the lottery profits education fund, 3503
and the director of budget and management may transfer the 3504
excess to the lottery profits education fund in connection with 3505
the statewide lottery. In addition, whenever, in the judgment of 3506
the director of the state lottery commission, the amount to the 3507
credit of the state lottery fund that represents proceeds from 3508
statewide joint lottery games equals the entire net proceeds of 3509
those games as described in division (B) (5) of section 3770.03 3510
of the Revised Code and the rules adopted under that division, 3511
the director of the state lottery commission shall recommend the 3512
amount of the proceeds to be transferred to the lottery profits 3513
education fund, and the director of budget and management may 3514
transfer those proceeds to the lottery profits education fund. 3515
Investment earnings of the lottery profits education fund shall 3516
be credited to the fund. 3517

The lottery profits education fund shall be used solely 3518

for the support of elementary, secondary, vocational, and 3519
special education programs as determined in appropriations made 3520
by the general assembly, or as provided in applicable bond 3521
proceedings for the payment of debt service on obligations 3522
issued to pay costs of capital facilities, including those for a 3523
system of common schools throughout the state pursuant to 3524
section 2n of Article VIII, Ohio Constitution. When determining 3525
the availability of money in the lottery profits education fund, 3526
the director of budget and management may consider all balances 3527
and estimated revenues of the fund. 3528

(C) There is hereby established in the state treasury the 3529
deferred prizes trust fund. With the approval of the director of 3530
budget and management, an amount sufficient to fund annuity 3531
prizes shall be transferred from the state lottery fund and 3532
credited to the trust fund. The treasurer of state shall credit 3533
all earnings arising from investments purchased under this 3534
division to the trust fund. Within sixty days after the end of 3535
each fiscal year, the treasurer of state shall certify to the 3536
director of budget and management whether the actuarial amount 3537
of the trust fund is sufficient over the fund's life for 3538
continued funding of all remaining deferred prize liabilities as 3539
of the last day of the fiscal year just ended. Also, within that 3540
sixty days, the director of budget and management shall certify 3541
the amount of investment earnings necessary to have been 3542
credited to the trust fund during the fiscal year just ending to 3543
provide for such continued funding of deferred prizes. Any 3544
earnings credited in excess of the latter certified amount shall 3545
be transferred to the lottery profits education fund. 3546

To provide all or a part of the amounts necessary to fund 3547
deferred prizes awarded by the commission in connection with the 3548
statewide lottery, the treasurer of state, in consultation with 3549

the commission, may invest moneys contained in the deferred 3550
prizes trust fund which represents proceeds from the statewide 3551
lottery in obligations of the type permitted for the investment 3552
of state funds but whose maturities are thirty years or less. 3553
Notwithstanding the requirements of any other section of the 3554
Revised Code, to provide all or part of the amounts necessary to 3555
fund deferred prizes awarded by the commission in connection 3556
with statewide joint lottery games, the treasurer of state, in 3557
consultation with the commission, may invest moneys in the trust 3558
fund which represent proceeds derived from the statewide joint 3559
lottery games in accordance with the rules the commission adopts 3560
under division (B) (5) of section 3770.03 of the Revised Code. 3561
Investments of the trust fund are not subject to the provisions 3562
of division (A) (10) of section 135.143 of the Revised Code 3563
limiting to twenty-five per cent the amount of the state's total 3564
average portfolio that may be invested in debt interests other 3565
than commercial paper and limiting to five per cent the amount 3566
that may be invested in debt interests, including commercial 3567
paper, of a single issuer. 3568

All purchases made under this division shall be effected 3569
on a delivery versus payment method and shall be in the custody 3570
of the treasurer of state. 3571

The treasurer of state may retain an investment advisor, 3572
if necessary. The commission shall pay any costs incurred by the 3573
treasurer of state in retaining an investment advisor. 3574

(D) The auditor of state shall conduct annual audits of 3575
all funds and any other audits as the auditor of state or the 3576
general assembly considers necessary. The auditor of state may 3577
examine all records, files, and other documents of the 3578
commission, and records of lottery sales agents that pertain to 3579

their activities as agents, for purposes of conducting 3580
authorized audits. 3581

(E) The state lottery commission shall establish an 3582
internal audit plan before the beginning of each fiscal year, 3583
subject to the approval of the office of internal audit in the 3584
office of budget and management. At the end of each fiscal year, 3585
the commission shall prepare and submit an annual report to the 3586
office of internal audit for the office's review and approval, 3587
specifying the internal audit work completed by the end of that 3588
fiscal year and reporting on compliance with the annual internal 3589
audit plan. 3590

(F) Whenever, in the judgment of the director of budget 3591
and management, an amount of net state lottery proceeds is 3592
necessary to be applied to the payment of debt service on 3593
obligations, all as defined in sections 151.01 and 151.03 of the 3594
Revised Code, the director shall transfer that amount directly 3595
from the state lottery fund or from the lottery profits 3596
education fund to the bond service fund defined in those 3597
sections. The provisions of this division are subject to any 3598
prior pledges or obligation of those amounts to the payment of 3599
bond service charges as defined in division (C) of section 3600
3318.21 of the Revised Code, as referred to in division (B) of 3601
this section. 3602

Sec. 3770.07. (A) (1) Except as provided in division (A) (2) 3603
of this section, lottery prize awards shall be claimed by the 3604
holder of the winning lottery product, or by the executor or 3605
administrator, or the trustee of a trust, of the estate of a 3606
deceased holder of a winning lottery product, in a manner to be 3607
determined by the state lottery commission, within one hundred 3608
eighty days after the date on which the prize award was 3609

announced if the lottery game is an online game, ~~and~~ within one 3610
hundred eighty days after the close of the game if the lottery 3611
game is an instant game, and within one hundred eighty days 3612
after the end of the sporting event on which the wager was 3613
placed if the lottery game is the sports gaming lottery. 3614

Any lottery prize award with a value that meets or exceeds 3615
the reportable winnings amounts set by 26 U.S.C. 6041, or a 3616
subsequent analogous section of the Internal Revenue Code, shall 3617
not be claimed by or paid to any person, as defined in section 3618
1.59 of the Revised Code or as defined by rule or order of the 3619
state lottery commission, until the name, address, and social 3620
security number of each beneficial owner of the prize award are 3621
documented for the commission. Except when a beneficial owner 3622
otherwise consents in writing, in the case of a claim for a 3623
lottery prize award made by one or more beneficial owners using 3624
a trust, the name, address, and social security number of each 3625
such beneficial owner in the commission's records as a result of 3626
such a disclosure are confidential and shall not be subject to 3627
inspection or copying under section 149.43 of the Revised Code 3628
as a public record. 3629

Except as otherwise provided in division (A)(1) of this 3630
section or as otherwise provided by law, the name and address of 3631
any individual claiming a lottery prize award are subject to 3632
inspection or copying under section 149.43 of the Revised Code 3633
as a public record. 3634

(2) An eligible person serving on active military duty in 3635
any branch of the United States armed forces during a war or 3636
national emergency declared in accordance with federal law may 3637
submit a delayed claim for a lottery prize award. The eligible 3638
person shall do so by notifying the state lottery commission 3639

about the claim not later than the ~~five-three~~ hundred ~~fortieth-~~ 3640
~~sixtieth~~ day after the ~~date on which the prize award was-~~ 3641
~~announced if the lottery game is an online game or after the-~~ 3642
~~date on which the lottery game closed if the lottery game is an-~~ 3643
~~instant game~~ applicable deadline specified under division (A) (1) 3644
of this section. 3645

(3) If no valid claim to a lottery prize award is made 3646
within the prescribed period, the prize money, the cost of goods 3647
and services awarded as prizes, or, if goods or services awarded 3648
as prizes are resold by the state lottery commission, the 3649
proceeds from their sale shall be returned to the state lottery 3650
fund and distributed in accordance with section 3770.06 of the 3651
Revised Code. 3652

(4) The state lottery commission may share with other 3653
governmental agencies the name, address, and social security 3654
number of a beneficial owner disclosed to the commission under 3655
division (A) (1) of this section, as authorized under sections 3656
3770.071 and 3770.073 of the Revised Code. Any shared 3657
information as disclosed pursuant to those sections that is made 3658
confidential by division (A) (1) of this section remains 3659
confidential and shall not be subject to inspection or copying 3660
under section 149.43 of the Revised Code as a public record 3661
unless the applicable beneficial owner otherwise provides 3662
written consent. 3663

(5) As used in this division: 3664

(a) "Eligible person" means a person who is entitled to a 3665
lottery prize award and who falls into either of the following 3666
categories: 3667

(i) While on active military duty in this state, the 3668

person, as the result of a war or national emergency declared in 3669
accordance with federal law, is transferred out of this state 3670
before the ~~one hundred eightieth day after the date on which the~~ 3671
~~winner of the lottery prize award is selected~~ applicable 3672
deadline specified under division (A) (1) of this section. 3673

(ii) While serving in the reserve forces in this state, 3674
the person, as the result of a war or national emergency 3675
declared in accordance with federal law, is placed on active 3676
military duty and is transferred out of this state before the- 3677
~~expiration of the one hundred eightieth day after the date on-~~ 3678
~~which the prize drawing occurs for an online game or before the~~ 3679
~~expiration of the one hundred eightieth day following the close-~~ 3680
~~of an instant game as determined by the commission~~ applicable 3681
deadline specified under division (A) (1) of this section. 3682

(b) "Active military duty" means that a person is covered 3683
by the "Servicemembers Civil Relief Act," 117 Stat. 2835 (2003), 3684
50 U.S.C. 501 et seq., as amended, or the "Uniformed Services 3685
Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 3686
38 U.S.C. 4301 et seq., as amended. 3687

(c) "Each beneficial owner" means the ultimate recipient 3688
or, if there is more than one, each ultimate recipient of a 3689
lottery prize award. 3690

(B) If a prize winner, as defined in section 3770.10 of 3691
the Revised Code, is under eighteen years of age or, in the case 3692
of the sports gaming lottery, under twenty-one years of age, or 3693
is under some other legal disability, and the prize money or the 3694
cost of goods or services awarded as a prize exceeds one 3695
thousand dollars, the director of the state lottery commission 3696
shall order that payment be made to the order of the legal 3697
guardian of that prize winner. If the amount of the prize money 3698

or the cost of goods or services awarded as a prize is one 3699
thousand dollars or less, the director may order that payment be 3700
made to the order of the adult member, if any, of that prize 3701
winner's family legally responsible for the care of that prize 3702
winner. 3703

(C) No right of any prize winner, as defined in section 3704
3770.10 of the Revised Code, to a prize award shall be the 3705
subject of a security interest or used as collateral. 3706

(D) (1) No right of any prize winner, as defined in section 3707
3770.10 of the Revised Code, to a prize award shall be 3708
assignable except as follows: when the payment is to be made to 3709
the executor or administrator, or the trustee of a trust, of the 3710
estate of a prize winner; when the award of a prize is disputed, 3711
any person may be awarded a prize award to which another has 3712
claimed title, pursuant to the order of a court of competent 3713
jurisdiction; when a person is awarded a prize award to which 3714
another has claimed title, pursuant to the order of a federal 3715
bankruptcy court under Title 11 of the United States Code; or as 3716
provided in sections 3770.10 to 3770.14 of the Revised Code. 3717

(2) (a) No right of any prize winner, as defined in section 3718
3770.10 of the Revised Code, to a prize award with a remaining 3719
unpaid balance of less than one hundred thousand dollars shall 3720
be subject to garnishment, attachment, execution, withholding, 3721
or deduction except as provided in sections 3119.80, 3119.81, 3722
3121.02, 3121.03, and 3123.06 of the Revised Code or when the 3723
director is to make a payment pursuant to section 3770.071 or 3724
3770.073 of the Revised Code. 3725

(b) No right of any prize winner, as defined in section 3726
3770.10 of the Revised Code, to a prize award with an unpaid 3727
balance of one hundred thousand dollars or more shall be subject 3728

to garnishment, attachment, execution, withholding, or deduction 3729
except as follows: as provided in sections 3119.80, 3119.81, 3730
3121.02, 3121.03, and 3123.06 of the Revised Code; when the 3731
director is to make a payment pursuant to section 3770.071 or 3732
3770.073 of the Revised Code; or pursuant to the order of a 3733
court of competent jurisdiction located in this state in a 3734
proceeding in which the state lottery commission is a named 3735
party, in which case the garnishment, attachment, execution, 3736
withholding, or deduction pursuant to the order shall be 3737
subordinate to any payments to be made pursuant to section 3738
3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3770.071, or 3739
3770.073 of the Revised Code. 3740

(3) The state lottery commission may adopt and amend rules 3741
pursuant to Chapter 119. of the Revised Code as necessary to 3742
implement division (D) of this section, to provide for payments 3743
from prize awards subject to garnishment, attachment, execution, 3744
withholding, or deduction, and to comply with any applicable 3745
requirements of federal law. 3746

(4) Upon making payments from a prize award as required by 3747
division (D) of this section, the director and the state lottery 3748
commission are discharged from all further liability for those 3749
payments, whether they are made to an executor, administrator, 3750
trustee, judgment creditor, or another person, or to the prize 3751
winner, as defined in section 3770.10 of the Revised Code. 3752

(5) The state lottery commission shall adopt rules 3753
pursuant to section 3770.03 of the Revised Code concerning the 3754
payment of prize awards upon the death of a prize winner, as 3755
defined in section 3770.10 of the Revised Code. Upon the death 3756
of a prize winner, the remainder of the prize winner's prize 3757
award, to the extent it is not subject to a transfer agreement 3758

under sections 3770.10 to 3770.14 of the Revised Code, may be 3759
paid to the executor, administrator, or trustee in the form of a 3760
discounted lump sum cash settlement. 3761

(E) No lottery prize award shall be awarded to or for any 3762
officer or employee of the state lottery commission, any officer 3763
or employee of the auditor of state actively auditing, 3764
coordinating, or observing commission drawings, or any blood 3765
relative or spouse of such an officer or employee of the 3766
commission or auditor of state living as a member of the 3767
officer's or employee's household, nor shall any such officer, 3768
employee, blood relative, or spouse attempt to claim a lottery 3769
prize award. 3770

(F) The director may prohibit vendors to the state lottery 3771
commission and their employees from being awarded a lottery 3772
prize award. 3773

(G) Upon the payment of prize awards pursuant to a 3774
provision of this section, other than a provision of division 3775
(D) of this section, the director and the state lottery 3776
commission are discharged from all further liability for their 3777
payment. Installment payments of lottery prize awards shall be 3778
paid by official check or warrant, and they shall be sent by 3779
mail delivery to the prize winner's address within the United 3780
States or by electronic funds transfer to an established bank 3781
account located within the United States, or the prize winner 3782
may pick them up at an office of the commission. 3783

Sec. 3770.10. As used in sections 3770.07 to 3770.073 and 3784
3770.10 to 3770.14 of the Revised Code: 3785

(A) "Court of competent jurisdiction" means either the 3786
general division or the probate division of the court of common 3787

pleas of the county in which the prize winner or transferor 3788
resides, or, if the prize winner or transferor is not a resident 3789
of this state, either the general division or the probate 3790
division of the court of common pleas of Franklin county or a 3791
federal court having jurisdiction over the lottery prize award. 3792

(B) "Discounted present value" means the present value of 3793
the future payments of a lottery prize award that is determined 3794
by discounting those payments to the present, using the most 3795
recently published applicable federal rate for determining the 3796
present value of an annuity as issued by the United States 3797
internal revenue service and assuming daily compounding. 3798

(C) "Independent professional advice" means the advice of 3799
an attorney, a certified public accountant, an actuary, or any 3800
other licensed professional adviser if all of the following 3801
apply: 3802

(1) The prize winner has engaged the services of the 3803
licensed professional adviser to render advice concerning the 3804
legal and other implications of a transfer of the lottery prize 3805
award. 3806

(2) The licensed professional adviser is not affiliated in 3807
any manner with or compensated in any manner by the transferee 3808
of the lottery prize award. 3809

(3) The compensation of the licensed professional adviser 3810
is not affected by whether or not a transfer of a lottery prize 3811
award occurs. 3812

(D) "Prize winner" means any person that holds the right 3813
to receive all or any part of a lottery prize award as a result 3814
of being any of the following: 3815

(1) A person who is a claimant under division (A) of 3816

section 3770.07 of the Revised Code; 3817

(2) A person who is entitled to a prize award and who is 3818
under a legal disability as described in division (B) of section 3819
3770.07 of the Revised Code; 3820

(3) A person who was awarded a prize award to which 3821
another has claimed title by a federal bankruptcy court order or 3822
other court order referred to in division (D) of section 3770.07 3823
of the Revised Code; 3824

(4) A person who is receiving payments upon the death of a 3825
prize winner as provided in division (D) of section 3770.07 of 3826
the Revised Code. 3827

(E) "Transfer" means any form of sale, assignment, or 3828
redirection of payment of all or any part of a lottery prize 3829
award for consideration. 3830

(F) "Transfer agreement" means an agreement that is 3831
complete and valid, and that provides for the transfer of all or 3832
any part of a lottery prize award from a transferor to a 3833
transferee. A transfer agreement is incomplete and invalid 3834
unless the agreement contains both of the following: 3835

(1) A statement, signed by the transferor under penalties 3836
of perjury, that the transferor irrevocably agrees that the 3837
transferor is subject to the tax imposed by Chapter 5733. or 3838
5747. of the Revised Code with respect to gain or income which 3839
the transferor will recognize in connection with the transfer. 3840
If the transferor is a pass-through entity, as defined in 3841
section 5733.04 of the Revised Code, each investor in the pass- 3842
through entity shall also sign under penalties of perjury a 3843
statement that the investor irrevocably agrees that the investor 3844
is subject to the tax imposed by Chapter 5733. or 5747. of the 3845

Revised Code with respect to gain or income which the transferor 3846
and the investor will recognize in connection with the transfer. 3847

(2) A statement, signed by the transferee, that the 3848
transferee irrevocably agrees that the transferee is subject to 3849
the withholding requirements imposed by division (C) of section 3850
3770.072 of the Revised Code and that the transferee is subject 3851
to the tax imposed by Chapter 5733. or 5747. of the Revised Code 3852
with respect to gain or income which the transferee will 3853
recognize in connection with lottery prize awards to be received 3854
as a result of the transfer. If the transferee is a pass-through 3855
entity, as defined in section 5733.04 of the Revised Code, each 3856
investor in the pass-through entity shall also sign under 3857
penalties of perjury a statement setting forth that the investor 3858
irrevocably agrees that the investor is subject to the 3859
withholding requirements imposed by division (C) of section 3860
3770.072 of the Revised Code and is subject to the tax imposed 3861
by Chapter 5733. or 5747. of the Revised Code with respect to 3862
gain or income which the transferee and the investor will 3863
recognize in connection with lottery prize awards to be received 3864
as a result of the transfer. 3865

(G) "Transferee" means a party acquiring or proposing to 3866
acquire all or any part of a lottery prize award through a 3867
transfer. 3868

(H) "Transferor" means either a prize winner or a 3869
transferee in an earlier transfer whose interest is acquired by 3870
or is sought to be acquired by a transferee or a new transferee 3871
through a transfer. 3872

(I) "Lottery prize award" includes winnings from the 3873
sports gaming lottery. 3874

Sec. 3770.23. (A) As used in this section, "sports gaming" and "sporting event" have the same meanings as in section 3775.01 of the Revised Code. 3875
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(B)(1) The state lottery commission shall operate a sports gaming lottery through which the commission accepts wagers on sporting events from individuals who are at least twenty-one years of age and who are physically located in this state. 3878
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(2) In the sports gaming lottery, a participant shall pay a fixed price of twenty dollars for a ticket and select an outcome of a sporting event. The state lottery commission shall retain a fixed fee per ticket. The total proceeds of the tickets sold concerning that sporting event, minus the commission's fee, shall be divided by the number of tickets for which the correct outcome was selected. All participants with winning tickets shall be awarded an equal amount of winnings per winning ticket. 3882
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(3) The state lottery commission shall not operate any version of the sports gaming lottery in which the commission or its agent engages in odds-making or risks a financial loss based on the outcome of a sporting event. 3890
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(C) The state lottery commission, acting with the advice and consent of the Ohio casino control commission, shall adopt rules under Chapter 119. of the Revised Code as necessary to implement the sports gaming lottery in a manner that is consistent with Chapter 3775. of the Revised Code. 3894
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Sec. 3772.01. As used in this chapter: 3899

(A) "Applicant" means any person who applies to the commission for a license under this chapter. 3900
3901

(B) "Casino control commission fund" means the casino control commission fund described in Section 6(C)(3)(d) of 3902
3903

Article XV, Ohio Constitution, the money in which shall be used 3904
to fund the commission and its related affairs. 3905

(C) "Casino facility" means a casino facility as defined 3906
in Section 6(C)(9) of Article XV, Ohio Constitution. 3907

(D) "Casino game" means any slot machine or table game as 3908
defined in this chapter. 3909

(E) "Casino gaming" means any type of slot machine or 3910
table game wagering, using money, casino credit, or any 3911
representative of value, authorized in any of the states of 3912
Indiana, Michigan, Pennsylvania, and West Virginia as of January 3913
1, 2009, and includes slot machine and table game wagering 3914
subsequently authorized by, but shall not be limited by, 3915
subsequent restrictions placed on such wagering in such states. 3916
"Casino gaming" does not include bingo, as authorized in Section 3917
6 of Article XV, Ohio Constitution and conducted as of January 3918
1, 2009, ~~or~~; horse racing where the pari-mutuel system of 3919
wagering is conducted, as authorized under the laws of this 3920
state as of January 1, 2009; or sports gaming. 3921

(F) "Casino gaming employee" means any employee of a 3922
casino operator or management company, but not a key employee, 3923
and as further defined in section 3772.131 of the Revised Code. 3924

(G) "Casino operator" means any person, trust, 3925
corporation, partnership, limited partnership, association, 3926
limited liability company, or other business enterprise that 3927
directly or indirectly holds an ownership or leasehold interest 3928
in a casino facility. "Casino operator" does not include an 3929
agency of the state, any political subdivision of the state, any 3930
person, trust, corporation, partnership, limited partnership, 3931
association, limited liability company, or other business 3932

enterprise that may have an interest in a casino facility, but 3933
who is legally or contractually restricted from conducting 3934
casino gaming. 3935

(H) "Central system" means a computer system that provides 3936
the following functions related to casino gaming equipment used 3937
in connection with casino gaming authorized under this chapter: 3938
security, auditing, data and information retrieval, and other 3939
purposes deemed necessary and authorized by the commission. 3940

(I) "Cheat" means to alter the result of a casino game, 3941
the element of chance, the operation of a machine used in a 3942
casino game, or the method of selection of criteria that 3943
determines (a) the result of the casino game, (b) the amount or 3944
frequency of payment in a casino game, (c) the value of a 3945
wagering instrument, or (d) the value of a wagering credit. 3946
"Cheat" does not include an individual who, without the 3947
assistance of another individual or without the use of a 3948
physical aid or device of any kind, uses the individual's own 3949
ability to keep track of the value of cards played and uses 3950
predictions formed as a result of the tracking information in 3951
the individual's playing and betting strategy. 3952

(J) "Commission" means the Ohio casino control commission. 3953

(K) "Gaming agent" means a peace officer employed by the 3954
commission that is vested with duties to enforce this chapter 3955
and conduct other investigations into the conduct of the casino 3956
gaming and the maintenance of the equipment that the commission 3957
considers necessary and proper and is in compliance with section 3958
109.77 of the Revised Code. 3959

(L) "Gaming-related vendor" means any individual, 3960
partnership, corporation, association, trust, or any other group 3961

of individuals, however organized, who supplies gaming-related 3962
equipment, goods, or services to a casino operator or management 3963
company, that are directly related to or affect casino gaming 3964
authorized under this chapter, including, but not limited to, 3965
the manufacture, sale, distribution, or repair of slot machines 3966
and table game equipment. 3967

(M) "Holding company" means any corporation, firm, 3968
partnership, limited partnership, limited liability company, 3969
trust, or other form of business organization not a natural 3970
person which directly or indirectly does any of the following: 3971

(1) Has the power or right to control a casino operator, 3972
management company, or gaming-related vendor license applicant 3973
or licensee; 3974

(2) Holds an ownership interest of five per cent or more, 3975
as determined by the commission, in a casino operator, 3976
management company, or gaming-related vendor license applicant 3977
or licensee; 3978

(3) Holds voting rights with the power to vote five per 3979
cent or more of the outstanding voting rights of a casino 3980
operator, management company, or gaming-related vendor applicant 3981
or licensee. 3982

(N) "Initial investment" includes costs related to 3983
demolition, engineering, architecture, design, site preparation, 3984
construction, infrastructure improvements, land acquisition, 3985
fixtures and equipment, insurance related to construction, and 3986
leasehold improvements. 3987

(O) "Institutional investor" means any of the following 3988
entities owning five per cent or more, but less than fifteen per 3989
cent, of an ownership interest in a casino facility, casino 3990

operator, management company, or holding company: a corporation, 3991
bank, insurance company, pension fund or pension fund trust, 3992
retirement fund, including funds administered by a public 3993
agency, employees' profit-sharing fund or employees' profit- 3994
sharing trust, any association engaged, as a substantial part of 3995
its business or operations, in purchasing or holding securities, 3996
including a hedge fund, mutual fund, or private equity fund, or 3997
any trust in respect of which a bank is trustee or cotrustee, 3998
investment company registered under the "Investment Company Act 3999
of 1940," 15 U.S.C. 80a-1 et seq., collective investment trust 4000
organized by banks under Part Nine of the Rules of the 4001
Comptroller of the Currency, closed-end investment trust, 4002
chartered or licensed life insurance company or property and 4003
casualty insurance company, investment advisor registered under 4004
the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., 4005
and such other persons as the commission may reasonably 4006
determine to qualify as an institutional investor for reasons 4007
consistent with this chapter, and that does not exercise control 4008
over the affairs of a licensee and its ownership interest in a 4009
licensee is for investment purposes only, as set forth in 4010
division (F) of section 3772.10 of the Revised Code. 4011

(P) "Key employee" means any executive, employee, agent, 4012
or other individual who has the power to exercise significant 4013
influence over decisions concerning any part of the operation of 4014
a person that has applied for or holds a casino operator, 4015
management company, or gaming-related vendor license or the 4016
operation of a holding company of a person that has applied for 4017
or holds a casino operator, management company, or gaming- 4018
related vendor license, including: 4019

(1) An officer, director, trustee, partner, or an 4020
equivalent fiduciary; 4021

- (2) An individual who holds a direct or indirect ownership interest of five per cent or more; 4022
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- (3) An individual who performs the function of a principal executive officer, principal operating officer, principal accounting officer, or an equivalent officer; 4024
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- (4) Any other individual the commission determines to have the power to exercise significant influence over decisions concerning any part of the operation. 4027
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- (Q) "Licensed casino operator" means a casino operator that has been issued a license by the commission and that has been certified annually by the commission to have paid all applicable fees, taxes, and debts to the state. 4030
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- (R) "Majority ownership interest" in a license or in a casino facility, as the case may be, means ownership of more than fifty per cent of such license or casino facility, as the case may be. For purposes of the foregoing, whether a majority ownership interest is held in a license or in a casino facility, as the case may be, shall be determined under the rules for constructive ownership of stock provided in Treas. Reg. 1.409A-3(i)(5)(iii) as in effect on January 1, 2009. 4034
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- (S) "Management company" means an organization retained by a casino operator to manage a casino facility and provide services such as accounting, general administration, maintenance, recruitment, and other operational services. 4042
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- (T) "Ohio law enforcement training fund" means the state law enforcement training fund described in Section 6(C)(3)(f) of Article XV, Ohio Constitution, the money in which shall be used to enhance public safety by providing additional training opportunities to the law enforcement community. 4046
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(U) "Person" includes, but is not limited to, an 4051
individual or a combination of individuals; a sole 4052
proprietorship, a firm, a company, a joint venture, a 4053
partnership of any type, a joint-stock company, a corporation of 4054
any type, a corporate subsidiary of any type, a limited 4055
liability company, a business trust, or any other business 4056
entity or organization; an assignee; a receiver; a trustee in 4057
bankruptcy; an unincorporated association, club, society, or 4058
other unincorporated entity or organization; entities that are 4059
disregarded for federal income tax purposes; and any other 4060
nongovernmental, artificial, legal entity that is capable of 4061
engaging in business. 4062

(V) "Problem casino gambling and addictions fund" means 4063
the state problem gambling and addictions fund described in 4064
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 4065
in which shall be used for treatment of problem gambling and 4066
substance abuse, and for related research. 4067

(W) "Promotional gaming credit" means a slot machine or 4068
table game credit, discount, or other similar item issued to a 4069
patron to enable the placement of, or increase in, a wager at a 4070
slot machine or table game. 4071

(X) "Slot machine" means any mechanical, electrical, or 4072
other device or machine which, upon insertion of a coin, token, 4073
ticket, or similar object, or upon payment of any consideration, 4074
is available to play or operate, the play or operation of which, 4075
whether by reason of the skill of the operator or application of 4076
the element of chance, or both, makes individual prize 4077
determinations for individual participants in cash, premiums, 4078
merchandise, tokens, or any thing of value, whether the payoff 4079
is made automatically from the machine or in any other manner, 4080

but does not include any device that is a skill-based amusement 4081
machine, as defined in section 2915.01 of the Revised Code. 4082

(Y) "Table game" means any game played with cards, dice, 4083
or any mechanical, electromechanical, or electronic device or 4084
machine for money, casino credit, or any representative of 4085
value. "Table game" does not include slot machines. 4086

(Z) "Upfront license" means the first plenary license 4087
issued to a casino operator. 4088

(AA) "Voluntary exclusion program" means a program 4089
provided by the commission that allows persons to voluntarily 4090
exclude themselves from the gaming areas of facilities under the 4091
jurisdiction of the commission by placing their name on a 4092
voluntary exclusion list and following the procedures set forth 4093
by the commission. 4094

(BB) "Sports gaming," "sports gaming agent," "sports 4095
gaming facility," and "management services provider" have the 4096
same meanings as in section 3775.01 of the Revised Code. 4097

Sec. 3772.02. (A) There is hereby created the Ohio casino 4098
control commission described in Section 6(C)(4) of Article XV, 4099
Ohio Constitution. 4100

(B) The commission shall consist of seven members 4101
appointed within one month of September 10, 2010, by the 4102
governor with the advice and consent of the senate. The governor 4103
shall forward all appointments to the senate within twenty-four 4104
hours. 4105

(1) Each commission member is eligible for reappointment 4106
at the discretion of the governor. No commission member shall be 4107
appointed for more than three terms in total. 4108

- (2) Each commission member shall be a resident of Ohio. 4109
- (3) At least one commission member shall be experienced in 4110
law enforcement and criminal investigation. 4111
- (4) At least one commission member shall be a certified 4112
public accountant experienced in accounting and auditing. 4113
- (5) At least one commission member shall be an attorney 4114
admitted to the practice of law in Ohio. 4115
- (6) At least one commission member shall be a resident of 4116
a county where one of the casino facilities is located. 4117
- (7) Not more than four commission members shall be of the 4118
same political party. 4119
- (8) No commission member shall have any affiliation with 4120
an Ohio casino operator or facility or with a sports gaming 4121
agent or management services provider licensed under Chapter 4122
3775. of the Revised Code. 4123
- (C) Commission members shall serve four-year terms, except 4124
that when the governor makes initial appointments to the 4125
commission under this chapter, the governor shall appoint three 4126
members to serve four-year terms with not more than two such 4127
members from the same political party, two members to serve 4128
three-year terms with such members not being from the same 4129
political party, and two members to serve two-year terms with 4130
such members not being from the same political party. 4131
- (D) Each commission member shall hold office from the date 4132
of appointment until the end of the term for which the member 4133
was appointed. Any member appointed to fill a vacancy occurring 4134
before the expiration of the term for which the member's 4135
predecessor was appointed shall hold office for the remainder of 4136

the unexpired term. Any member shall continue in office after 4137
the expiration date of the member's term until the member's 4138
successor takes office, or until a period of sixty days has 4139
elapsed, whichever occurs first. A vacancy in the commission 4140
membership shall be filled in the same manner as the original 4141
appointment. 4142

(E) The governor shall select one member to serve as 4143
chairperson and the commission members shall select one member 4144
from a different party than the chairperson to serve as vice- 4145
chairperson. The governor may remove and replace the chairperson 4146
at any time. No such member shall serve as chairperson for more 4147
than six successive years. The vice-chairperson shall assume the 4148
duties of the chairperson in the absence of the chairperson. The 4149
chairperson and vice-chairperson shall perform but shall not be 4150
limited to additional duties as are prescribed by commission 4151
rule. 4152

(F) A commission member is not required to devote the 4153
member's full time to membership on the commission. Beginning on 4154
September 29, 2015, each member of the commission shall receive 4155
compensation of fifty thousand dollars per year. Beginning July 4156
1, 2016, each member of the commission shall receive 4157
compensation of forty thousand dollars per year. Beginning July 4158
1, 2017, each member of the commission shall receive 4159
compensation of thirty thousand dollars per year. Each member 4160
shall receive the member's actual and necessary expenses 4161
incurred in the discharge of the member's official duties. 4162

(G) The governor shall not appoint an individual to the 4163
commission, and an individual shall not serve on the commission, 4164
if the individual ~~has been convicted of or pleaded guilty or no-~~ 4165
~~contest to a disqualifying offense as defined in~~ is ineligible 4166

to be appointed or retained under section 3772.07 of the Revised 4167
Code. ~~Members coming~~ A member who comes under indictment or bill 4168
of information of a disqualifying an offense that, if the member 4169
were convicted of the offense, would make the member ineligible 4170
to be appointed or retained under that section shall resign from 4171
the commission immediately upon indictment. 4172

(H) At least five commission members shall be present for 4173
the commission to meet. The concurrence of four members is 4174
necessary for the commission to take any action. All members 4175
shall vote on the adoption of rules, and the approval of, and 4176
the suspension or revocation of, the licenses of casino 4177
operators or management companies, unless a member has a written 4178
leave of absence filed with and approved by the chairperson. 4179

(I) A commission member may be removed or suspended from 4180
office in accordance with section 3.04 of the Revised Code. 4181

(J) Each commission member, before entering upon the 4182
discharge of the member's official duties, shall make an oath to 4183
uphold the Ohio Constitution and laws of the state of Ohio and 4184
shall give a bond, payable by the commission, to the treasurer 4185
of state, in the sum of ten thousand dollars with sufficient 4186
sureties to be approved by the treasurer of state, which bond 4187
shall be filed with the secretary of state. 4188

(K) The commission shall hold one regular meeting each 4189
month and shall convene other meetings at the request of the 4190
chairperson or a majority of the members. A member who fails to 4191
attend at least three-fifths of the regular and special meetings 4192
of the commission during any two-year period forfeits membership 4193
on the commission. All meetings of the commission shall be open 4194
meetings under section 121.22 of the Revised Code except as 4195
otherwise allowed by law. 4196

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 4197
of the Revised Code, the commission is exempt from the 4198
requirements of sections 101.82 to 101.87 of the Revised Code. 4199

Sec. 3772.03. (A) To ensure the integrity of casino 4200
gaming, the commission shall have authority to complete the 4201
functions of licensing, regulating, investigating, and 4202
penalizing casino operators, management companies, holding 4203
companies, key employees, casino gaming employees, and gaming- 4204
related vendors. The commission also shall have jurisdiction 4205
over all persons participating in casino gaming authorized by 4206
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 4207

(B) All rules adopted by the commission under this chapter 4208
shall be adopted under procedures established in Chapter 119. of 4209
the Revised Code. The commission may contract for the services 4210
of experts and consultants to assist the commission in carrying 4211
out its duties under this section. 4212

(C) The commission shall adopt rules as are necessary for 4213
completing the functions stated in division (A) of this section 4214
and for addressing the subjects enumerated in division (D) of 4215
this section. 4216

(D) The commission shall adopt, and as advisable and 4217
necessary shall amend or repeal, rules that include all of the 4218
following: 4219

(1) The prevention of practices detrimental to the public 4220
interest; 4221

(2) Prescribing the method of applying, and the form of 4222
application, that an applicant for a license under this chapter 4223
must follow as otherwise described in this chapter; 4224

(3) Prescribing the information to be furnished by an 4225

applicant or licensee as described in section 3772.11 of the Revised Code;	4226 4227
(4) Describing the certification standards and duties of an independent testing laboratory certified under section 3772.31 of the Revised Code and the relationship between the commission, the laboratory, the gaming-related vendor, and the casino operator;	4228 4229 4230 4231 4232
(5) The minimum amount of insurance that must be maintained by a casino operator, management company, holding company, or gaming-related vendor;	4233 4234 4235
(6) The approval process for a significant change in ownership or transfer of control of a licensee as provided in section 3772.091 of the Revised Code;	4236 4237 4238
(7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors;	4239 4240
(8) Identifying the casino gaming that is permitted, identifying the gaming supplies, devices, and equipment, that are permitted, defining the area in which the permitted casino gaming may be conducted, and specifying the method of operation according to which the permitted casino gaming is to be conducted as provided in section 3772.20 of the Revised Code, and requiring gaming devices and equipment to meet the standards of this state;	4241 4242 4243 4244 4245 4246 4247 4248
(9) Tournament play in any casino facility;	4249
(10) Establishing and implementing a voluntary exclusion program that provides all of the following:	4250 4251
(a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering	4252 4253

a casino facility. 4254

(b) The name of a person participating in the program 4255
shall be included on a list of persons excluded from all casino 4256
facilities. 4257

(c) Except as provided by commission rule, no person who 4258
participates in the program shall petition the commission for 4259
admittance into a casino facility. 4260

(d) The list of persons participating in the program and 4261
the personal information of those persons shall be confidential 4262
and shall only be disseminated by the commission to ~~a casino~~ 4263
~~operator and the operators, sports gaming agents, and their~~ 4264
~~agents and employees of the casino operator and to the state~~ 4265
~~lottery commission~~ for purposes of enforcement and to other 4266
entities, upon request of the participant and agreement by the 4267
commission. 4268

(e) A casino operator shall make all reasonable attempts 4269
as determined by the commission to cease all direct marketing 4270
efforts to a person participating in the program. 4271

(f) A casino operator shall not cash the check of a person 4272
participating in the program or extend credit to the person in 4273
any manner. However, the program shall not exclude a casino 4274
operator from seeking the payment of a debt accrued by a person 4275
before participating in the program. 4276

(g) Any and all locations at which a person may register 4277
as a participant in the program shall be published. 4278

(11) Requiring the commission to adopt standards regarding 4279
the marketing materials of a licensed casino operator, including 4280
allowing the commission to prohibit marketing materials that are 4281
contrary to the adopted standards; 4282

(12) Requiring that the records, including financial 4283
statements, of any casino operator, management company, holding 4284
company, and gaming-related vendor be maintained in the manner 4285
prescribed by the commission and made available for inspection 4286
upon demand by the commission, but shall be subject to section 4287
3772.16 of the Revised Code; 4288

(13) Permitting a licensed casino operator, management 4289
company, key employee, or casino gaming employee to question a 4290
person suspected of violating this chapter; 4291

(14) The chips, tokens, tickets, electronic cards, or 4292
similar objects that may be purchased by means of an agreement 4293
under which credit is extended to a wagerer by a casino 4294
operator; 4295

(15) Establishing standards for provisional key employee 4296
licenses for a person who is required to be licensed as a key 4297
employee and is in exigent circumstances and standards for 4298
provisional licenses for casino gaming employees who submit 4299
complete applications and are compliant under an instant 4300
background check. A provisional license shall be valid not 4301
longer than three months. A provisional license may be renewed 4302
one time, at the commission's discretion, for an additional 4303
three months. In establishing standards with regard to instant 4304
background checks the commission shall take notice of criminal 4305
records checks as they are conducted under section 311.41 of the 4306
Revised Code using electronic fingerprint reading devices. 4307

(16) Establishing approval procedures for third-party 4308
engineering or accounting firms, as described in section 3772.09 4309
of the Revised Code; 4310

(17) Prescribing the manner in which winnings, 4311

compensation from casino gaming, and gross revenue must be 4312
computed and reported by a licensee as described in Chapter 4313
5753. of the Revised Code; 4314

(18) Prescribing conditions under which a licensee's 4315
license may be suspended or revoked as described in section 4316
3772.04 of the Revised Code; 4317

(19) Prescribing the manner and procedure of all hearings 4318
to be conducted by the commission or by any hearing examiner; 4319

(20) Prescribing technical standards and requirements that 4320
are to be met by security and surveillance equipment that is 4321
used at and standards and requirements to be met by personnel 4322
who are employed at casino facilities, and standards and 4323
requirements for the provision of security at and surveillance 4324
of casino facilities; 4325

(21) Prescribing requirements for a casino operator to 4326
provide unarmed security services at a casino facility by 4327
licensed casino employees, and the training that shall be 4328
completed by these employees; 4329

(22) Prescribing standards according to which casino 4330
operators shall keep accounts and standards according to which 4331
casino accounts shall be audited, and establish means of 4332
assisting the tax commissioner in levying and collecting the 4333
gross casino revenue tax levied under section 5753.02 of the 4334
Revised Code; 4335

(23) Defining penalties for violation of commission rules 4336
and a process for imposing such penalties; 4337

(24) Establishing standards for decertifying contractors 4338
that violate statutes or rules of this state or the federal 4339
government; 4340

(25) Establishing standards for the repair of casino gaming equipment; 4341
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(26) Establishing procedures to ensure that casino operators, management companies, and holding companies are compliant with the compulsive and problem gambling plan submitted under section 3772.18 of the Revised Code; 4343
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(27) Prescribing, for institutional investors in or holding companies of a casino operator, management company, holding company, or gaming-related vendor that fall below the threshold needed to be considered an institutional investor or a holding company, standards regarding what any employees, members, or owners of those investors or holding companies may do and shall not do in relation to casino facilities and casino gaming in this state, which standards shall rationally relate to the need to proscribe conduct that is inconsistent with passive institutional investment status; 4347
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(28) Providing for any other thing necessary and proper for successful and efficient regulation of casino gaming under this chapter. 4357
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(E) The commission shall employ and assign gaming agents as necessary to assist the commission in carrying out the duties of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the Revised Code. In order to maintain employment as a gaming agent, the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to a ~~disqualifying an offense as defined in that makes the gaming agent ineligible for appointment or retention under section~~ 3772.07 of the Revised Code. 4360
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(F) The commission, as a law enforcement agency, and its gaming agents, as law enforcement officers as defined in section 2901.01 of the Revised Code, shall have authority with regard to the detection and investigation of, the seizure of evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing violations of this chapter or gambling offenses as defined in section 2915.01 of the Revised Code or violations of any other law of this state that may affect the integrity of casino gaming~~or,~~ the operation of skill-based amusement machines, or the operation of sports gaming, and shall have access to casino facilities, ~~and~~ skill-based amusement machine facilities, and sports gaming facilities to carry out the requirements of this chapter and Chapter 3775. of the Revised Code.

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

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

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

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

(H) A person, other than a person participating in a voluntary exclusion program, may petition the commission for a

public hearing on the person's ejection or exclusion under this 4399
chapter. 4400

(I) A casino operator or management company shall have the 4401
same authority to eject or exclude a person from the management 4402
company's casino facilities as authorized in division (G) of 4403
this section. The licensee shall immediately notify the 4404
commission of an ejection or exclusion. 4405

(J) The commission shall submit a written annual report 4406
with the governor, president and minority leader of the senate, 4407
and the speaker and minority leader of the house of 4408
representatives before the first day of September each year. The 4409
annual report shall cover the previous fiscal year and shall 4410
include all of the following: 4411

(1) A statement describing the receipts and disbursements 4412
of the commission; 4413

(2) Relevant financial data regarding casino gaming, 4414
including gross revenues and disbursements made under this 4415
chapter; 4416

(3) Actions taken by the commission; 4417

(4) An update on casino operators', management companies', 4418
and holding companies' compulsive and problem gambling plans and 4419
the voluntary exclusion program and list; 4420

(5) Information regarding prosecutions for conduct 4421
described in division (H) of section 3772.99 of the Revised 4422
Code, including, but not limited to, the total number of 4423
prosecutions commenced and the name of each person prosecuted; 4424

(6) Any additional information that the commission 4425
considers useful or that the governor, president or minority 4426

leader of the senate, speaker or minority leader of the house of 4427
representatives requests. 4428

(K) To ensure the integrity of skill-based amusement 4429
machine operations, the commission shall have jurisdiction over 4430
all persons conducting or participating in the conduct of skill- 4431
based amusement machine operations authorized by this chapter 4432
and Chapter 2915. of the Revised Code, including the authority 4433
to complete the functions of licensing, regulating, 4434
investigating, and penalizing those persons in a manner that is 4435
consistent with the commission's authority to do the same with 4436
respect to casino gaming. To carry out this division, the 4437
commission may adopt rules under Chapter 119. of the Revised 4438
Code, including rules establishing fees and penalties related to 4439
the operation of skill-based amusement machines. 4440

(L) To ensure the integrity of fantasy contests, the 4441
commission shall have jurisdiction over all persons conducting 4442
or participating in the conduct of a fantasy contest authorized 4443
by Chapter 3774. of the Revised Code, including the authority to 4444
license, regulate, investigate, and penalize those persons in a 4445
manner that is consistent with the commission's authority to do 4446
the same with respect to skill-based amusement machines. To 4447
carry out this division, the commission may adopt rules under 4448
Chapter 119. of the Revised Code, including rules establishing 4449
fees and penalties related to the operation of fantasy contests. 4450

(M) All fees imposed pursuant to the rules adopted under 4451
divisions (K) and (L) of this section shall be deposited into 4452
the casino control commission fund. 4453

Sec. 3772.062. (A) (1) The executive director of the 4454
commission shall enter into an agreement with the department of 4455
mental health and addiction services under which the department 4456

provides a program of gambling and addiction services, including 4457
services to alleviate problem sports gaming, on behalf of the 4458
commission. 4459

(2) The commission shall use the moneys in the problem 4460
sports gaming fund established under section 5753.031 of the 4461
Revised Code for the purpose of paying the costs of program 4462
services to alleviate problem sports gaming in this state. 4463

(B) The executive director of the commission, in 4464
conjunction with the department of mental health and addiction 4465
services and the state lottery commission, shall establish, 4466
operate, and publicize an in-state, toll-free telephone number 4467
Ohio residents may call to obtain basic information about 4468
problem gambling, the gambling addiction services available to 4469
problem gamblers, and how a problem gambler may obtain help. The 4470
telephone number shall be staffed twenty-four hours per day, 4471
seven days a week, to respond to inquiries and provide that 4472
information. The costs of establishing, operating, and 4473
publicizing the telephone number shall be paid for with money in 4474
the problem casino gambling and addictions fund. 4475

Sec. 3772.07. The following appointing or licensing 4476
authorities shall obtain a criminal records check of the person 4477
who is to be appointed or licensed: 4478

(A) The governor, before appointing an individual as a 4479
member of the commission; 4480

(B) The commission, before appointing an individual as 4481
executive director or a gaming agent; 4482

(C) The commission, before issuing a license for a key 4483
employee or casino gaming employee, and before issuing a license 4484
for each investor, except an institutional investor, for a 4485

casino operator, management company, holding company, or gaming- 4486
related vendor; 4487

(D) The executive director, before appointing an 4488
individual as a professional, technical, or clerical employee of 4489
the commission. 4490

Thereafter, such an appointing or licensing authority 4491
shall obtain a criminal records check of the same individual at 4492
three-year intervals. 4493

The appointing or licensing authority shall make available 4494
to each person of whom a criminal records check is required a 4495
copy of the form and the standard fingerprint impression sheet 4496
prescribed under divisions (C) (1) and (2) of section 109.572 of 4497
the Revised Code. The person shall complete the form and 4498
impression sheet and return them as directed by the appointing 4499
or licensing authority. If a person fails to complete and return 4500
the form and impression sheet within a reasonable time, the 4501
person is ineligible to be appointed or licensed or to continue 4502
in the appointment or licensure. 4503

The appointing or licensing authority shall cause the 4504
completed form and impression sheet to be forwarded to the 4505
superintendent of the bureau of criminal identification and 4506
investigation. The appointing or licensing authority shall 4507
request the superintendent also to obtain information from the 4508
federal bureau of investigation, including fingerprint-based 4509
checks of the national crime information databases, and from 4510
other states and the federal government under the national crime 4511
prevention and privacy compact as part of the criminal records 4512
check. 4513

For all criminal records checks conducted under this 4514

section, the applicant for a casino operator, management 4515
company, holding company, gaming-related vendor, key employee, 4516
or casino gaming employee license shall pay the fee charged by 4517
the bureau of criminal identification and investigation or by a 4518
vendor approved by the bureau to conduct a criminal records 4519
check based on the applicant's fingerprints in accordance with 4520
division (A)(15) of section 109.572 of the Revised Code. If the 4521
applicant for a key employee or casino gaming employee license 4522
is applying at the request of a casino operator, management 4523
company, holding company, or gaming-related vendor, the casino 4524
operator, management company, holding company, or gaming-related 4525
vendor shall pay the fee charged for all criminal records checks 4526
conducted under this section. 4527

The appointing or licensing authority shall review the 4528
results of a criminal records check. An appointee for a 4529
commission member shall forward the results of the criminal 4530
records check to the president of the senate before the senate 4531
advises and consents to the appointment of the commission 4532
member. The appointing authority shall not appoint or retain the 4533
appointment of a person a criminal records check discloses has 4534
been convicted of or has pleaded guilty or no contest to any 4535
gambling offense, any theft offense, any offense having an 4536
element of fraud or misrepresentation, any offense having an 4537
element of moral turpitude, and any felony not otherwise 4538
included in the foregoing list, except as otherwise provided in 4539
section 3772.10 of the Revised Code. The licensing authority 4540
shall not license a person if a criminal records check discloses 4541
that the person has been convicted of a disqualifying offense. 4542
As used in this section, "disqualifying offense" means a 4543
disqualifying offense as determined by the licensing authority 4544
under section 9.79 of the Revised Code. 4545

The report of a criminal records check is not a public 4546
record that is open to public inspection and copying. The 4547
commission shall not make the report available to any person 4548
other than the person who was the subject of the criminal 4549
records check; an appointing or licensing authority; a member, 4550
the executive director, or an employee of the commission; or any 4551
court or agency, including a hearing examiner, in a judicial or 4552
administrative proceeding relating to the person's employment or 4553
application for a license under this chapter. 4554

Sec. 3775.01. As used in this chapter: 4555

(A) "Appropriate commission" means the following, as 4556
applicable: 4557

(1) With respect to sports gaming offered by a sports 4558
gaming agent, the Ohio casino control commission; 4559

(2) With respect to the sports gaming lottery, the state 4560
lottery commission. 4561

(B) "Collegiate sport or athletic event" means a sport or 4562
athletic event offered or sponsored by, or played in connection 4563
with, a public or private institution that offers educational 4564
services beyond the secondary level. 4565

(C) "Management services provider" means a person that 4566
contracts with a type A sports gaming agent under section 4567
3775.05 of the Revised Code and that is licensed by the Ohio 4568
casino control commission as a management services provider 4569
under that section. 4570

(D) "Online sports pool" means sports gaming in which a 4571
wager on a sporting event is made through a computer or mobile 4572
device and accepted through an online gaming web site that is 4573
operated by a sports gaming agent. 4574

(E) "Professional sport or athletic event" means an event 4575
at which two or more persons participate in sports or athletic 4576
events and receive compensation, or the potential for 4577
compensation based on their performance, in excess of actual 4578
expenses for their participation in the event. 4579

(F) (1) Except as otherwise provided in division (F) (2) of 4580
this section, "sporting event" means any professional sport or 4581
athletic event, any collegiate sport or athletic event, any 4582
Olympic or international sports competition event, any motor 4583
race event, or any other special event the appropriate 4584
commission authorizes for sports gaming, the individual 4585
performance statistics of athletes or participants in such an 4586
event, or a combination of those. 4587

(2) "Sporting event" does not include a sport or athletic 4588
event for primary or secondary school students that is conducted 4589
or sponsored by a primary or secondary school or by another 4590
person or the individual performance statistics of athletes or 4591
participants in such a sport or athletic event. 4592

(G) (1) "Sports gaming" means the business of accepting 4593
wagers on sporting events. 4594

(2) With respect to sports gaming offered by a sports 4595
gaming agent, "sports gaming" includes any system or method of 4596
wagering on sporting events that the Ohio casino control 4597
commission approves, including exchange wagering, parlays, over- 4598
under, moneyline, in-game wagering, single game bets, teaser 4599
bets, in-play bets, proposition bets, pools, pari-mutuel sports 4600
wagering pools, or straight bets. 4601

(3) "Sports gaming" does not include any of the following: 4602

(a) Pari-mutuel betting on the outcome of a horse race 4603

authorized under Chapter 3769. of the Revised Code; 4604

(b) Lottery games, other than the sports gaming lottery, 4605
authorized under Chapter 3770. of the Revised Code and operated 4606
by the state lottery commission, including video lottery 4607
terminals; 4608

(c) Casino gaming authorized under division (C) of Section 4609
6 of Article XV, Ohio Constitution and Chapter 3772. of the 4610
Revised Code; 4611

(d) Fantasy contests authorized under Chapter 3774. of the 4612
Revised Code. 4613

(H) "Sports gaming agent" means a person licensed by the 4614
Ohio casino control commission to offer sports gaming in this 4615
state as a type A or type B sports gaming agent. "Sports gaming 4616
agent" does not include the state lottery commission or an agent 4617
of the state lottery commission on the basis that it offers 4618
sports gaming through the sports gaming lottery. 4619

(I) "Sports gaming equipment" means any mechanical, 4620
electronic, or other device, mechanism, or equipment and related 4621
software, materials, or supplies, including any software to be 4622
installed or used on a patron's personal device, that are used 4623
or consumed in the operation of sports gaming. 4624

(J) "Sports gaming facility" means a designated area of a 4625
building or structure in which patrons may place wagers on 4626
sporting events with a type B sports gaming agent either in 4627
person or using self-service sports gaming equipment. 4628

(K) "Sports gaming license" means a sports gaming agent 4629
license, a management services provider license, a sports gaming 4630
occupational license, or a sports gaming supplier license issued 4631
by the Ohio casino control commission under this chapter. 4632

(L) "Sports gaming licensee" means a person who holds a valid sports gaming license. 4633
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(M) "Sports gaming lottery" means the sports gaming lottery conducted by the state lottery commission under section 3770.23 of the Revised Code. 4635
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(N) "Sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code. 4638
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(O) "Sports gaming supplier" means a person or entity that provides sports gaming equipment or related services to a sports gaming agent. A sports gaming supplier that provides sports gaming equipment or services to be used through a sports gaming agent is not considered a sports gaming agent or management services provider solely on that basis. 4640
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(P) "Sports governing body" means a regional, national, or international organization having ultimate authority over the rules and codes of conduct with respect to a sporting event and the participants in the sporting event. 4646
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(Q) "Type A sports gaming agent" means a sports gaming agent licensed by the Ohio casino control commission to offer sports gaming through an online sports pool. 4650
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(R) "Type B sports gaming agent" means a sports gaming agent licensed by the Ohio casino control commission to offer sports gaming at a sports gaming facility. 4653
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(S) "Wager" or "bet" means to risk a sum of money or thing of value on an uncertain occurrence. 4656
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Sec. 3775.02. (A) With the exception of the sports gaming lottery, the Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the 4658
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conduct of sports gaming authorized by this chapter, including 4661
the authority to license, regulate, investigate, and penalize 4662
those persons in a manner that is consistent with the 4663
commission's authority with respect to casino gaming. In all 4664
cases in which this chapter requires or allows the commission to 4665
adopt rules concerning sports gaming, the commission shall adopt 4666
those rules under Chapter 119. of the Revised Code. 4667

(B) The commission shall adopt rules that include all of 4668
the following: 4669

(1) Procedures for a sports gaming agent to accept wagers 4670
on a sporting event or series of sporting events; 4671

(2) The types of wagering tickets sports gaming agents are 4672
to use; 4673

(3) The manner in which sports gaming agents are to issue 4674
tickets; 4675

(4) The type of records sports gaming licensees are to 4676
keep; 4677

(5) The system to be used to place a wager with a sports 4678
gaming agent; 4679

(6) Protections for a player placing a wager with a sports 4680
gaming agent; 4681

(7) Measures to promote responsible sports gaming; 4682

(8) Penalties and fines for violating this section or 4683
rules adopted under this section; 4684

(9) Restrictions to ensure that sports gaming agents' 4685
advertisements for sports gaming meet all of the following 4686
requirements: 4687

(a) They do not target individuals under twenty-one years of age, other individuals who are ineligible to participate in sports gaming, problem gamblers, or other vulnerable individuals; 4688
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(b) They disclose the identity of the sports gaming agent; 4692

(c) They provide information about how to access resources related to problem gambling; 4693
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(d) They are not false, misleading, or deceptive to a reasonable consumer. 4695
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(10) Requirements concerning the size, furnishings, and equipment of a sports gaming facility and the minimum capital investment in a sports gaming facility that is necessary to ensure that it generates strong economic development; 4697
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(11) Any other procedure or thing the commission determines necessary to ensure the integrity of sports gaming regulated by the commission. 4701
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(C) (1) The commission may, independently or at the request of any person, including a sports governing body, adopt rules to prohibit or restrict sports gaming agents from accepting wagers on a particular sporting event or to prohibit or restrict sports gaming agents from accepting a particular type of wager. 4704
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(2) The commission shall adopt rules prescribing a process by which the commission may prohibit or restrict sports gaming agents from accepting wagers on a particular sporting event or prohibit or restrict sports gaming agents from accepting a particular type of wager on a temporary emergency basis instead of by rule. 4709
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(3) (a) A sports governing body may formally request the 4715

commission to prohibit or restrict sports gaming agents from 4716
accepting wagers on a particular sporting event or to prohibit 4717
or restrict sports gaming agents from accepting a particular 4718
type of wager. The sports governing body shall submit the formal 4719
request in the form and manner prescribed by the commission. 4720
Upon receiving the request, the commission promptly shall send 4721
written notice of the request to every sports gaming agent and 4722
shall consider any timely response submitted by a sports gaming 4723
agent. 4724

(b) If the commission determines that the sports governing 4725
body has shown good cause through its formal request to grant 4726
the requested prohibition or restriction, the commission 4727
promptly shall adopt the prohibition or restriction. 4728

(c) If the commission determines that the sports governing 4729
body has not shown good cause through its formal request to 4730
grant the requested prohibition or restriction, the commission 4731
promptly shall provide the sports governing body with notice and 4732
an opportunity for a hearing to offer further evidence in 4733
support of granting the requested prohibition or restriction. 4734

(D) The commission shall adopt rules establishing minimum 4735
internal control standards for the administration of sports 4736
gaming agents' operations, sports gaming equipment, systems, or 4737
other items used by sports gaming agents to conduct sports 4738
gaming, and the maintenance of sports gaming agents' financial 4739
records and other required records. The commission may approve 4740
minimum internal control standards proposed by sports gaming 4741
agents. 4742

(E) (1) The commission shall approve all sports gaming 4743
equipment and each form, variation, or composite of sports 4744
gaming to be used by sports gaming agents. Before approving a 4745

piece of sports gaming equipment or a form, variation, or 4746
composite of sports gaming, the commission shall test it under 4747
the terms and conditions the commission considers appropriate. 4748

(2) The commission shall adopt rules requiring sports 4749
gaming licensees and sports gaming facilities to use only 4750
approved sports gaming equipment acquired from a licensed sports 4751
gaming supplier and to use only approved forms, variations, or 4752
composites of sports gaming. 4753

(F)(1) The commission shall determine a person's 4754
eligibility to hold or renew a sports gaming license under this 4755
chapter, shall issue all sports gaming licenses, and shall 4756
maintain a record of all sports gaming licenses issued under 4757
this chapter. 4758

(2) The commission shall conduct a complete investigation 4759
of each applicant for a sports gaming license to determine 4760
whether the applicant meets the requirements of this chapter and 4761
of the commission's rules each time the applicant applies for an 4762
initial or renewed sports gaming license. The commission may 4763
initiate an additional licensing investigation or adjudication 4764
or reopen an existing licensing investigation or adjudication at 4765
any time. 4766

(G)(1) Except as otherwise provided in division (G)(2) of 4767
this section, the commission shall levy and collect all fees and 4768
surcharges imposed under this chapter and rules adopted under 4769
this chapter and shall deposit all moneys collected in the 4770
casino control commission fund created under section 5753.03 of 4771
the Revised Code. 4772

(2) The commission shall levy and collect fines for 4773
noncriminal violations of the provisions of this chapter and of 4774

rules adopted under this chapter. The commission shall deposit 4775
all such fines, along with the license fees described in 4776
division (D) of section 3775.04 and division (B)(3) of section 4777
3775.05 of the Revised Code, in the sports gaming revenue fund 4778
created under section 5753.031 of the Revised Code. 4779

(H) The commission, in an adjudication conducted under 4780
Chapter 119. of the Revised Code, may penalize, limit, 4781
condition, restrict, suspend, revoke, deny, or refuse to renew 4782
any sports gaming license. The commission may take into account 4783
any relevant aggravating or mitigating factors without in any 4784
manner limiting the commission's authority to impose the level 4785
and type of discipline the commission considers appropriate. 4786

(I)(1) The commission shall monitor all sports gaming 4787
conducted in this state by sports gaming agents, or shall 4788
contract with an independent integrity monitoring provider for 4789
that purpose, in order to identify any unusual betting 4790
activities or patterns that may indicate a need for further 4791
investigation. The commission shall require each sports gaming 4792
agent to participate in the monitoring system as part of the 4793
minimum internal control standards described in division (D) of 4794
this section. 4795

(2) The information in the monitoring system described in 4796
division (I)(1) of this section is not a public record. The 4797
commission may disclose the information in the monitoring system 4798
only as necessary for investigative or law enforcement purposes, 4799
as permitted under division (I)(3) of this section, or pursuant 4800
to a court order. 4801

(3) If a sports governing body believes that the integrity 4802
of one of its sporting events is in question, the sports 4803
governing body may formally request the commission to make 4804

anonymized sports gaming data concerning the sporting event 4805
available to the sports governing body, as soon after each bet 4806
is placed as is commercially reasonable, through the monitoring 4807
system described in division (I)(1) of this section. If the 4808
commission determines that the sports governing body has shown 4809
good cause to believe that the integrity of the sporting event 4810
is in question, the commission shall make that data available to 4811
the sports governing body, provided that the commission shall 4812
not be required to provide any information to a sports governing 4813
body that would jeopardize an ongoing criminal investigation. 4814

(J)(1) The executive director of the commission promptly 4815
shall report to the commission any facts or circumstances 4816
related to the operation of a sports gaming licensee that 4817
constitute a violation of state or federal law and immediately 4818
report any suspicious wagering to the appropriate state or 4819
federal authorities. 4820

(2) The commission shall cooperate with any investigation 4821
conducted by a law enforcement agency or sports governing body, 4822
including by providing, or facilitating the provision of, 4823
wagering information and audio or video files related to persons 4824
placing wagers, provided that the commission shall not be 4825
required to provide any information to a sports governing body 4826
that would jeopardize an ongoing criminal investigation. 4827

(3) A sheriff, chief of police, or prosecuting attorney 4828
shall furnish to the commission, on forms prescribed by the 4829
commission, any information obtained concerning any apparent 4830
violation of this chapter or rules adopted under this chapter. 4831
If the information is considered a confidential law enforcement 4832
investigatory record under section 149.43 of the Revised Code, 4833
the commission shall not disclose the information to the public. 4834

(K) (1) The attorney general has a civil cause of action to 4835
restrain any violation of this chapter or of rules adopted under 4836
this chapter. Upon the request of the commission or its 4837
executive director, the attorney general shall commence and 4838
prosecute such an action to completion. The court shall give 4839
priority to such an action over all other civil actions. 4840

(2) An action brought under division (K) (1) of this 4841
section does not preclude an administrative or criminal 4842
proceeding on the same facts. 4843

(3) The attorney general may enter into an agreement with 4844
a state or local law enforcement agency to carry out the duties 4845
described in division (K) (1) of this section. 4846

Sec. 3775.03. (A) Except as permitted under section 4847
3770.23 of the Revised Code, no person shall operate, conduct, 4848
or assist in operating or conducting sports gaming in this state 4849
without first obtaining an appropriate sports gaming license 4850
from the Ohio casino control commission. 4851

(B) Each person applying for an initial or renewed sports 4852
gaming license issued under this chapter, and each individual 4853
who has control of the applicant as described in division (C) of 4854
this section, shall submit two complete sets of fingerprints to 4855
the commission for the purpose of conducting a criminal records 4856
check, including obtaining any available information from the 4857
federal bureau of investigation. The person shall provide the 4858
fingerprints using a method the superintendent of the bureau of 4859
criminal identification and investigation prescribes pursuant to 4860
division (C) (2) of section 109.572 of the Revised Code and fill 4861
out the form the superintendent of the bureau of criminal 4862
identification and investigation prescribes pursuant to division 4863
(C) (1) of section 109.572 of the Revised Code. Upon receiving an 4864

application under this section, the executive director of the 4865
Ohio casino control commission shall request the superintendent 4866
of the bureau of criminal identification and investigation, or a 4867
vendor approved by the bureau, to conduct a criminal records 4868
check based on the fingerprint impressions in accordance with 4869
division (A) (19) of section 109.572 of the Revised Code. Any fee 4870
required under division (C) (3) of section 109.572 of the Revised 4871
Code shall be paid by the applicant, or in the case of an 4872
occupational license, by the applicant's employer. Any applicant 4873
convicted of any disqualifying offense, as defined in section 4874
3772.07 of the Revised Code, shall not be issued a license. 4875

(C) The Ohio casino control commission shall not grant a 4876
sports gaming agent or management services provider license 4877
until it has determined that each person who has control of the 4878
applicant has met the qualifications for sports gaming licensure 4879
established in this chapter and in rules adopted by the 4880
commission. All of the following persons are considered to have 4881
control of an applicant: 4882

(1) Each person associated with a corporate applicant, 4883
including any corporate holding company, parent company, or 4884
subsidiary company of the applicant, that has the ability to 4885
control the activities of the corporate applicant or elect a 4886
majority of the board of directors of that corporation, other 4887
than any bank or other licensed lending institution that holds a 4888
mortgage or other lien acquired in the course of ordinary 4889
business; 4890

(2) Each person associated with a noncorporate applicant 4891
that directly or indirectly holds a beneficial or proprietary 4892
interest in the applicant's business operation or that the 4893
commission otherwise determines has the ability to control the 4894

applicant; 4895

(3) Key personnel of an applicant, including any 4896
executive, employee, or agency, having the power to exercise 4897
significant influence over decisions concerning any part of the 4898
applicant's business operation. 4899

(D) A sports gaming agent or management services provider 4900
shall display its license conspicuously in its place of business 4901
or have the license available for inspection by any agent of the 4902
Ohio casino control commission or any law enforcement agency. 4903
Each holder of an occupational license issued under section 4904
3775.06 of the Revised Code shall have an indicator of licensure 4905
prominently displayed when present in a sports gaming facility 4906
at all times, in accordance with the rules of the commission. 4907

(E) A sports gaming licensee shall give the Ohio casino 4908
control commission written notice within ten days of any change 4909
to any information provided in the licensee's application for a 4910
license or renewal. 4911

Sec. 3775.04. (A) (1) A type A sports gaming agent license 4912
authorizes a sports gaming agent to offer sports gaming through 4913
one or more online sports pools. 4914

(2) The Ohio casino control commission shall license not 4915
more than twenty type A sports gaming agents at any one time. 4916

(3) A type A sports gaming agent shall meet at least one 4917
of the following requirements at all times: 4918

(a) The type A sports gaming agent also shall operate a 4919
sports gaming facility under a type B sports gaming agent 4920
license. A person may simultaneously apply for, and be issued, 4921
both a type A and a type B sports gaming agent license in order 4922
to satisfy the requirements of this division. 4923

(b) The type A sports gaming agent shall maintain at least one place of business in this state, including a secure facility to house the servers responsible for accepting wagers through the sports gaming agent's online sports pools. 4924
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(4) The commission shall adopt by rule a procedure allowing the commission to revoke a type A sports gaming agent license if the licensee does not offer sports gaming to patrons under the license for a continuous period of one year or more. 4928
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(B)(1) A type B sports gaming agent license authorizes a sports gaming agent to offer sports gaming at one sports gaming facility at a location specified on the license. 4932
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(2) The commission shall license not more than twenty type B sports gaming agents at any one time. 4935
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(C) An applicant for an initial or renewed type A or type B sports gaming agent license shall do all of the following: 4937
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(1) Submit a written application on a form furnished by the commission. 4939
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(a) If the application is for an initial type B sports gaming agent license, the application shall specify the intended location of the sports gaming facility or, at a minimum, the county in which the sports gaming facility is to be located if the license is granted. 4941
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(b) If the application is for a renewed type B sports gaming agent license, the application shall specify one of the following, as applicable: 4946
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(i) If the sports gaming agent does not intend to relocate the sports gaming facility, the location of the sports gaming facility; 4949
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(ii) If the sports gaming agent intends to relocate the sports gaming facility, the intended new location of the sports gaming facility or, at a minimum, the county in which the sports gaming facility is to be located if the renewal is granted. 4952
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(2) Pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount prescribed by the commission by rule; 4956
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(3) Submit an audit of the applicant's financial transactions and the condition of the applicant's total operations for the previous fiscal year prepared by a certified public accountant in accordance with generally accepted accounting principles and state and federal laws; 4960
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(4) Satisfy any other requirements for licensure under this chapter and rules adopted under this chapter. 4965
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(D) Upon receiving an initial or renewed sports gaming agent license, the applicant shall pay a nonrefundable license fee of one million dollars and shall give to the state a surety bond, in an amount and in the form approved by the commission, to guarantee that the applicant faithfully makes all payments required by this chapter and rules adopted under this chapter during the period of the license. 4967
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(E) (1) A sports gaming agent license shall be valid for a term of three years. 4974
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(2) Upon the expiration of a sports gaming agent license, the sports gaming agent may apply to renew the license in the same manner as for an initial license, unless the license is suspended or revoked or the commission determines that the sports gaming agent is not in compliance with this chapter and 4976
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the rules adopted under this chapter. 4981

Sec. 3775.041. In issuing initial and renewed sports 4982
gaming agent licenses, the Ohio casino control commission shall 4983
consider all of the following factors, in addition to all other 4984
requirements for licensure specified under this chapter and in 4985
the rules of the commission: 4986

(A) The reputation, experience, and financial integrity of 4987
the applicant and any person that controls the applicant, as 4988
determined under division (C) of section 3775.03 of the Revised 4989
Code; 4990

(B) The financial ability of the applicant to purchase and 4991
maintain adequate liability and casualty insurance and to 4992
provide an adequate surety bond; 4993

(C) The past and present compliance of the applicant and 4994
its affiliates or affiliated companies with gambling-related 4995
licensing requirements in this state or any other jurisdiction, 4996
including whether the applicant has a history of noncompliance 4997
with those requirements; 4998

(D) Whether the applicant has been charged with, indicted 4999
for, or convicted of any felony or misdemeanor criminal offense 5000
under the laws of any jurisdiction, not including any traffic 5001
violation; 5002

(E) Whether the applicant has filed, or had filed against 5003
it, a proceeding for bankruptcy, or has ever been involved in 5004
any formal process to adjust, defer, suspend, or otherwise work 5005
out the payment of any debt; 5006

(F) Whether the applicant has been served with a complaint 5007
or other notice filed with any public body regarding a payment 5008
of any tax required under federal, state, or local law that has 5009

been delinquent for one or more years; 5010

(G) Whether the applicant is or has been a defendant in
litigation involving its business practices; 5011
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(H) Whether awarding a license would undermine the
public's confidence in the sports gaming industry in this state; 5013
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(I) In the case of a type B sports gaming agent license,
whether the current or proposed locations of sports gaming
facilities are distributed equitably among all regions of the
state. 5015
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Sec. 3775.05. (A) A type A sports gaming agent may
contract with one or more management services providers to offer
sports gaming on the sports gaming agent's behalf, in a manner
authorized under the contract and in accordance with this
chapter and with the rules adopted by the Ohio casino control
commission under this chapter. A management services provider
shall be licensed under this section before entering into a
contract with a sports gaming agent for that purpose. 5019
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(B)(1) An applicant for an initial or renewed management
services provider license shall meet all requirements for
licensure established by the commission by rule and shall pay
the fee required under division (C)(3) of section 109.572 of the
Revised Code, along with a nonrefundable application fee in an
amount determined by the commission by rule. 5027
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(2) The commission may accept another jurisdiction's
license, if the commission determines it has similar licensing
requirements, as evidence that the applicant meets the
requirements for a license issued under this section. 5033
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(3) Upon receiving an initial or renewed management
services provider license, the applicant shall pay a 5037
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nonrefundable license fee of one million dollars. 5039

(C) A management services provider license shall be valid 5040
for a term of three years. In order to renew a management 5041
services provider license, the licensee shall apply to the 5042
commission for a renewed license in the same manner as for an 5043
initial license. 5044

(D) In order to permit a management services provider to 5045
offer sports gaming on behalf of a type A sports gaming agent, 5046
the sports gaming agent and the management services provider 5047
shall enter into a written contract that has been approved by 5048
the commission. If the sports gaming agent and the management 5049
services provider wish to make a material change to the 5050
contract, the sports gaming agent first shall submit the change 5051
to the commission for its approval or rejection. The sports 5052
gaming agent or the management services provider shall not 5053
assign, delegate, subcontract, or transfer the management 5054
service provider's duties and responsibilities under the 5055
contract to a third party. 5056

(E) (1) Subject to division (E) (2) of this section, the 5057
provisions of this chapter concerning a type A sports gaming 5058
agent apply to a management services provider that contracts 5059
with the sports gaming agent with respect to all rights, duties, 5060
and liabilities of the sports gaming agent assigned, delegated, 5061
subcontracted, or transferred to the management services 5062
provider as though the management services provider were a type 5063
A sports gaming agent. Unless the context requires otherwise, 5064
references in the Revised Code to a sports gaming agent apply to 5065
a management services provider to the extent that the management 5066
services provider is acting on behalf of a type A sports gaming 5067
agent pursuant to the contract. 5068

(2) Division (E)(1) of this section does not permit a 5069
management services provider to operate an online sports pool 5070
other than pursuant to a contract with a type A sports gaming 5071
agent to operate the online sports pool on behalf of the sports 5072
gaming agent. 5073

Sec. 3775.06. (A)(1) An individual whose duties include 5074
any of the following shall hold an appropriate and valid sports 5075
gaming occupational license issued by the Ohio casino control 5076
commission at all times: 5077

(a) Accepting wagers on sporting events on behalf of a 5078
sports gaming agent; 5079

(b) Handling money as part of operating sports gaming on 5080
behalf of a sports gaming agent, including a cashier, change 5081
person, count team, or coin wrapper; 5082

(c) Providing security for the operation of sports gaming 5083
by a sports gaming agent, including a guard or observer; 5084

(d) Performing other duties such that the individual has 5085
the ability to alter material aspects of sports gaming conducted 5086
by a sports gaming agent. 5087

(2) An individual is not required to have a sports gaming 5088
occupational license if the individual's duties are related 5089
solely to nongaming activities such as entertainment, 5090
maintenance, or preparing or serving food or beverages. 5091

(3) The commission shall issue a sports gaming 5092
occupational license to an individual who meets the requirements 5093
of this chapter and of the commission's rules, provided that the 5094
commission's rules shall not require an applicant for a sports 5095
gaming occupational license who currently holds a video lottery 5096
license issued under Chapter 3770. or a license issued under 5097

Chapter 3772. of the Revised Code to take action to satisfy any 5098
additional requirement for the sports gaming occupational 5099
license that is substantially similar to any requirement the 5100
applicant previously has satisfied in order to obtain or renew 5101
the applicant's video lottery license or license issued under 5102
Chapter 3772. of the Revised Code. 5103

(B) A sports gaming occupational license permits the 5104
licensee to be employed in the capacity the commission 5105
designates during the duration of the license. The commission 5106
may establish by rule job classifications with different 5107
requirements. 5108

(C) (1) An applicant for an initial or renewed sports 5109
gaming occupational license shall apply for the license on a 5110
form prescribed by the commission and shall pay the fee required 5111
under division (C) (3) of section 109.572 of the Revised Code, 5112
along with a nonrefundable application fee of one hundred 5113
dollars. The commission may annually increase the amount of the 5114
application fee in an amount that does not exceed the percentage 5115
increase in the consumer price index for the previous year, as 5116
necessary to cover the cost of processing the application. As 5117
used in this division, "consumer price index" means the consumer 5118
price index for all urban consumers or its successive 5119
equivalent, as determined by the United States department of 5120
labor, bureau of labor statistics, or its successor in 5121
responsibility, for all items, Series A. 5122

(2) Upon receiving an initial or renewed sports gaming 5123
occupational license, the applicant shall pay a nonrefundable 5124
license fee of fifty dollars. 5125

(3) An applicant's employer may pay the fees described in 5126
divisions (C) (1) and (2) of this section on behalf of the 5127

applicant. 5128

(D) The commission may adopt rules allowing an individual 5129
who holds a sports gaming occupational license from another 5130
jurisdiction to be licensed in this state by reciprocity, so 5131
long as that jurisdiction's requirements to receive that license 5132
and the activities authorized by the license are substantially 5133
similar to those of this state with respect to the license the 5134
individual seeks. 5135

(E) A sports gaming occupational license shall be valid 5136
for a term of three years. In order to renew a sports gaming 5137
occupational license, the licensee shall apply to the commission 5138
for a renewed license in the same manner as for an initial 5139
license. 5140

Sec. 3775.07. (A) A person or entity that provides sports 5141
gaming equipment or related services to a sports gaming agent 5142
shall hold an appropriate and valid sports gaming supplier 5143
license issued by the Ohio casino control commission at all 5144
times. The commission may accept another jurisdiction's license, 5145
if the commission determines it has similar licensing 5146
requirements, as evidence that the applicant meets the 5147
requirements for a license issued under this section. The 5148
commission shall issue a sports gaming supplier license to a 5149
person or entity that meets the requirements of this chapter and 5150
of the commission's rules, provided that the commission's rules 5151
shall not require an applicant for a sports gaming supplier 5152
license who currently holds a video lottery license issued under 5153
Chapter 3770. or a license issued under Chapter 3772. of the 5154
Revised Code to take action to satisfy any additional 5155
requirement for the sports gaming supplier license that is 5156
substantially similar to any requirement the applicant 5157

previously has satisfied in order to obtain or renew the 5158
applicant's video lottery license or license issued under 5159
Chapter 3772. of the Revised Code. 5160

(B) An applicant for an initial or renewed sports gaming 5161
supplier license shall apply for the license on a form 5162
prescribed by the commission and shall pay the fee required 5163
under division (C) (3) of section 109.572 of the Revised Code, 5164
along with a nonrefundable application fee of ten thousand 5165
dollars. The commission may annually increase the amount of the 5166
application fee in an amount that does not exceed the percentage 5167
increase in the consumer price index for the previous year, as 5168
necessary to cover the cost of processing the application. As 5169
used in this division, "consumer price index" means the consumer 5170
price index for all urban consumers or its successive 5171
equivalent, as determined by the United States department of 5172
labor, bureau of labor statistics, or its successor in 5173
responsibility, for all items, Series A. 5174

(C) Upon receiving an initial or renewed sports gaming 5175
supplier license, the applicant shall pay a nonrefundable 5176
license fee of fifteen thousand dollars. 5177

(D) A sports gaming supplier license shall be valid for a 5178
term of three years. In order to renew a sports gaming supplier 5179
license, the licensee shall apply to the commission for a 5180
renewed license in the same manner as for an initial license. 5181

Sec. 3775.08. (A) An applicant for a sports gaming license 5182
shall establish the applicant's suitability for the license by 5183
clear and convincing evidence. 5184

(B) The Ohio casino control commission shall not grant a 5185
sports gaming license to an applicant if evidence satisfactory 5186

to the commission exists that the applicant has done any of the 5187
following: 5188

(1) Knowingly made a false statement to the commission; 5189

(2) Been suspended from operating a gambling game, gaming 5190
device, or gaming operation, or had a license revoked by any 5191
governmental unit of a national, state, or local body exercising 5192
governmental functions; 5193

(3) Been convicted of a disqualifying offense, as defined 5194
in section 3772.07 of the Revised Code; 5195

(4) Been directly involved in or employed by any offshore 5196
wagering market that illegally serviced the United States or 5197
otherwise accepted illegal wagers from individuals located in 5198
the United States on or after April 16, 2015. 5199

(C) The commission may deny a sports gaming agent or 5200
management services provider license to any applicant, reprimand 5201
any sports gaming agent or management services provider, or 5202
suspend or revoke a sports gaming agent or management services 5203
provider license if any of the following are true: 5204

(1) The applicant or licensee has not demonstrated to the 5205
commission's satisfaction financial responsibility sufficient to 5206
adequately meet the requirements of the enterprise. 5207

(2) The applicant or licensee is not the true owner of the 5208
business or is not the sole owner and has not disclosed the 5209
existence or identity of other persons who have an ownership 5210
interest in the business. 5211

(3) The applicant or licensee is a corporation that sells 5212
more than five per cent of the licensee's voting stock, or more 5213
than five per cent of the voting stock of a corporation that 5214

controls the licensee, or sells the licensee's assets, other 5215
than those bought and sold in the ordinary course of business, 5216
or any interest in the assets, to any person not already 5217
determined by the commission to have met the qualifications of a 5218
sports gaming agent or management services provider, as 5219
applicable. 5220

(D) The commission shall not grant a sports gaming license 5221
to any of the following persons: 5222

(1) A nonprofit corporation or organization; 5223

(2) An individual who is under twenty-one years of age; 5224

(3) An employee of the commission. 5225

Sec. 3775.09. (A) A sports gaming agent shall do all of 5226
the following: 5227

(1) Conduct all sports gaming activities and functions in 5228
a manner that does not pose a threat to the public health, 5229
safety, or welfare of the citizens of this state; 5230

(2) Adopt comprehensive house rules for game play 5231
governing sports gaming transactions with its patrons, including 5232
rules that specify the amounts to be paid on winning wagers and 5233
the effect of schedule changes, and submit them to the Ohio 5234
casino control commission for approval before implementing them. 5235
The sports gaming agent shall publish its house rules as part of 5236
its minimum internal control standards, shall display the house 5237
rules, together with any other information the commission 5238
considers appropriate, conspicuously in each sports gaming 5239
facility and in any other place or manner prescribed by the 5240
commission, and shall make copies of its house rules readily 5241
available to patrons. 5242

<u>(3) Keep current in all payments and obligations to the</u>	5243
<u>commission;</u>	5244
<u>(4) Provide a secure location for the placement,</u>	5245
<u>operation, and use of sports gaming equipment;</u>	5246
<u>(5) Prevent any person from tampering with or interfering</u>	5247
<u>with the operation of sports gaming;</u>	5248
<u>(6) Employ commercially reasonable methods to prevent the</u>	5249
<u>sports gaming agent and its agents and employees from disclosing</u>	5250
<u>any confidential information in the possession of the sports</u>	5251
<u>gaming agent that could affect the conduct of sports gaming;</u>	5252
<u>(7) Maintain the confidentiality of any confidential</u>	5253
<u>information provided to the sports gaming agent by a sports</u>	5254
<u>governing body, except as otherwise required by law or by order</u>	5255
<u>of the commission;</u>	5256
<u>(8) Ensure that sports gaming conducted at a sports gaming</u>	5257
<u>facility is within the sight and control of designated employees</u>	5258
<u>of the sports gaming agent and that sports gaming is conducted</u>	5259
<u>under continuous observation by security equipment in conformity</u>	5260
<u>with the specifications and requirements of the commission;</u>	5261
<u>(9) Ensure that sports gaming occurs only in the locations</u>	5262
<u>and manner approved by the commission;</u>	5263
<u>(10) Ensure that all sports gaming is monitored in</u>	5264
<u>accordance with division (I) of section 3775.02 of the Revised</u>	5265
<u>Code;</u>	5266
<u>(11) Maintain sufficient funds and other supplies to</u>	5267
<u>conduct sports gaming at all times;</u>	5268
<u>(12) Maintain daily records showing the sports gaming</u>	5269
<u>agent's sports gaming receipts and timely file with the</u>	5270

commission any additional reports required by rule or by other 5271
provisions of the Revised Code; 5272

(13) Submit to the commission, each fiscal year, an audit 5273
of the sports gaming agent's financial transactions and the 5274
condition of the sports gaming agent's total operations prepared 5275
by a certified public accountant in accordance with generally 5276
accepted accounting principles and applicable state and federal 5277
laws. 5278

(B) A sports gaming agent immediately shall report to the 5279
commission any information in the sports gaming agent's 5280
possession related to any of the following: 5281

(1) Any wager in violation of this chapter or rules 5282
adopted under this chapter or of federal law; 5283

(2) Abnormal sports gaming activity or patterns that may 5284
indicate a concern regarding the integrity of a sporting event; 5285

(3) Suspicious wagering activities; 5286

(4) Any conduct that corrupts a wagering outcome of a 5287
sporting event for purposes of financial gain; 5288

(5) Any criminal or disciplinary proceedings commenced 5289
against the sports gaming agent by any person other than the 5290
commission in connection with the sports gaming agent's 5291
operations. 5292

(C) A sports gaming agent may manage risk associated with 5293
wagers by rejecting or pooling one or more wagers or by laying 5294
off one or more wagers with another sports gaming agent. 5295

(D) A sports gaming agent may employ a system that offsets 5296
loss or manages risk in the operation of sports gaming under 5297
this chapter through the use of a liquidity pool in another 5298

jurisdiction in which the sports gaming agent or an affiliate or 5299
other third party also holds licensure, provided that at all 5300
times adequate protections are maintained to ensure sufficient 5301
funds are available to pay patrons. 5302

(E) A sports gaming agent may provide promotional gaming 5303
credits to patrons, subject to oversight by the commission. As 5304
used in this division, "promotional gaming credit" means a 5305
credit, discount, or other similar item issued to a patron to 5306
enable the placement of, or increase in, a wager on a sporting 5307
event. 5308

(F) If a sports gaming patron does not claim a winning 5309
wager from a sports gaming agent within one year from the last 5310
day on which the sporting event is held, the sports gaming 5311
agent's obligation to pay the winnings shall expire, and the 5312
sports gaming agent shall remit the winnings to the commission, 5313
which shall deposit them in the sports gaming revenue fund. 5314

(G) A sports gaming agent is not liable under the laws of 5315
this state to any party, including a patron, for disclosing 5316
information as required under this chapter or for refusing to 5317
disclose information that is not required by law to be 5318
disclosed. 5319

Sec. 3775.10. (A) A type A sports gaming agent may operate 5320
one or more online sports pool web sites and accompanying mobile 5321
applications through which the sports gaming agent accepts 5322
wagers from individuals who are at least twenty-one years of age 5323
and who are physically located in this state. The sports gaming 5324
agent shall use location based technology to prohibit 5325
individuals who are not physically present in this state from 5326
participating in sports gaming through an online sports pool. 5327

(B) (1) As used in division (B) of this section, "sports gaming account" means an electronic account that an individual may establish for the purpose of sports gaming, including making deposits and withdrawals, wagering amounts, and receiving payouts on winning wagers. 5328
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(2) A sports gaming agent may accept a wager from an individual through an online sports pool only using the individual's sports gaming account. The sports gaming account shall be in the individual's full legal name and shall not be in the name of any beneficiary, custodian, joint trust, corporation, partnership, or other organization or entity. 5333
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(3) A sports gaming account may be established and funded in person through employees or sales agents of a sports gaming agent or, pursuant to rules adopted by the Ohio casino control commission, over the internet through a sports gaming agent's web site or mobile application in a manner that complies with the sports gaming agent's internal controls. 5339
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(C) The server responsible for accepting wagers through an online sports pool shall be located in a secure facility in this state. 5345
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Sec. 3775.11. (A) A type B sports gaming agent may accept wagers on sporting events that are made in person only from individuals who are at least twenty-one years of age and who are physically present in a sports gaming facility. The sports gaming agent shall not accept a wager on a sporting event from an individual who is placing the wager on behalf of another individual who is not physically present in the sports gaming facility. 5348
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(B) (1) Except as otherwise provided in division (B) (2) of 5356

this section, before accepting any wager on a sporting event, a 5357
type B sports gaming agent shall require the individual to 5358
register with the sports gaming agent, provide the individual's 5359
full legal name and any other information required by the Ohio 5360
casino control commission or requested by the sports gaming 5361
agent, and place all wagers on sporting events placed with the 5362
sports gaming agent through that registration. 5363

(2) A type B sports gaming agent may accept an anonymous 5364
wager from an individual, so long as the amount of the wager 5365
does not exceed a dollar limit determined by the commission by 5366
rule. 5367

(C) Except as provided in divisions (C)(1) and (2) of this 5368
section, no individual who is under twenty-one years of age 5369
shall enter a sports gaming facility. 5370

(1) An employee of a sports gaming agent who is eighteen, 5371
nineteen, or twenty years of age may be present in a sports 5372
gaming facility, so long as the employee's duties are not 5373
related to sports gaming. 5374

(2) An individual who is under twenty-one years of age may 5375
enter a sports gaming facility in order to pass to another area 5376
where sports gaming is not being conducted, but only if the 5377
individual is personally escorted by an employee of the sports 5378
gaming agent who remains in close proximity to the individual at 5379
all times in accordance with the rules of the commission. 5380

Sec. 3775.12. (A) The Ohio casino control commission may 5381
exclude any individual from entering a sports gaming facility or 5382
the grounds of a sports gaming facility or from participating in 5383
the play or operation of sports gaming conducted by a sports 5384
gaming agent. The commission shall keep a list of all excluded 5385

individuals and shall make that list available to each sports 5386
gaming agent and to the state lottery commission. No individual 5387
who is on the Ohio casino control commission's exclusion list 5388
shall enter a sports gaming facility or the grounds of a sports 5389
gaming facility or participate in the play or operation of 5390
sports gaming conducted by a sports gaming agent. 5391

(B) (1) A sports gaming agent may exclude any individual 5392
from entering a sports gaming facility, or the grounds of a 5393
sports gaming facility, that is under the control of the sports 5394
gaming agent and may exclude any individual from participating 5395
in the play or operation of sports gaming conducted by the 5396
sports gaming agent. The sports gaming agent shall keep a list 5397
of all excluded individuals. No individual who is on a sports 5398
gaming agent's exclusion list shall enter a sports gaming 5399
facility, or the grounds of a sports gaming facility, that is 5400
under the control of the sports gaming agent or participate in 5401
the play or operation of sports gaming conducted by the sports 5402
gaming agent under this chapter. 5403

(2) If a sports gaming agent excludes an individual 5404
because the sports gaming agent determines that the individual 5405
engaged or attempted to engage in any sports gaming related 5406
activity that is prohibited under this chapter or under the 5407
commission's rules, the sports gaming agent shall report that 5408
fact to the Ohio casino control commission. 5409

(C) No person who is on the voluntary exclusion list 5410
described in section 3772.01 of the Revised Code shall 5411
participate in the play or operation of sports gaming conducted 5412
by a sports gaming agent. A sports gaming agent shall employ 5413
commercially reasonable methods to prevent the person from 5414
engaging in sports gaming conducted by the sports gaming agent. 5415

(D) No sports gaming agent, no director, officer, agent, 5416
or employee of a sports gaming agent, no other person who has a 5417
financial interest in a sports gaming agent, and no person 5418
living in the same household as any of those persons, shall 5419
engage in any sports gaming conducted by the sports gaming 5420
agent, other than as part of operating sports gaming or as part 5421
of the employee's employment. A sports gaming agent shall employ 5422
commercially reasonable methods to prevent those persons, and 5423
any other person who has access to confidential information held 5424
by the sports gaming agent, from engaging in sports gaming 5425
conducted by the sports gaming agent. 5426

(E) No member or employee of the Ohio casino control 5427
commission shall knowingly participate in sports gaming 5428
conducted by a sports gaming agent in this state or participate 5429
in sports gaming with any person or entity located outside this 5430
state that is directly or indirectly owned or operated by a 5431
sports gaming agent. 5432

(F) A sports gaming agent shall employ commercially 5433
reasonable methods to prevent any person involved in a sporting 5434
event with respect to which sports gaming is permitted from 5435
engaging in any sports gaming with the sports gaming agent, 5436
based on publicly available information and any information 5437
provided by a sports governing body. For purposes of this 5438
division, a person is considered to be involved in a sporting 5439
event if the person is an athlete, participant, coach, referee, 5440
team owner, or sports governing body with respect to the 5441
sporting event; any agent or employee of such an athlete, 5442
participant, coach, referee, team owner, or sports governing 5443
body; and any agent or employee of an athlete, participant, or 5444
referee union with respect to the sporting event. 5445

Sec. 3775.13. (A) Notwithstanding any contrary provision 5446
of section 149.43 of the Revised Code, the Ohio casino control 5447
commission shall not disclose to the public any of the following 5448
information or documents concerning a person who has applied for 5449
or been issued a license under this chapter or the person's 5450
spouse, dependent, or employee, unless the person authorizes the 5451
commission to disclose the information: 5452

(1) A social security number, passport number, or federal 5453
tax identification number; 5454

(2) A home address, telephone number, or electronic mail 5455
address; 5456

(3) A birth certificate; 5457

(4) A driver's license or state identification card 5458
number; 5459

(5) The name or address of a previous spouse; 5460

(6) A date or place of birth; 5461

(7) Any personal financial information or records, 5462
including personal tax returns and information and records of 5463
criminal proceedings; 5464

(8) Any information concerning a minor child; 5465

(9) Any information concerning a person the commission has 5466
reason to know is a victim of domestic violence, sexual assault, 5467
or stalking; 5468

(10) Any trade secret, medical records, or patents or 5469
exclusive licenses; 5470

(11) Security information, including risk prevention 5471
plans, detection and countermeasures, location of count rooms or 5472

other money storage areas, emergency management plans, security 5473
and surveillance plans, equipment and usage protocols, and theft 5474
and fraud prevention plans and countermeasures; 5475

(12) Any other information that the commission receives 5476
from another jurisdiction relating to an applicant who holds, 5477
held, or has applied for a license under this chapter; 5478

(13) Any other information that is exempt from disclosure 5479
as a public record under section 149.43 of the Revised Code. 5480

(B) Except as otherwise provided in division (A) of this 5481
section, all of the following information is subject to 5482
disclosure as a public record under section 149.43 of the 5483
Revised Code: 5484

(1) The information a sports gaming agent or an applicant 5485
for a sports gaming agent or management services provider 5486
license has submitted to the commission as part of applying for 5487
or renewing a sports gaming agent or management services 5488
provider license; 5489

(2) The name, place of employment, job title, and gaming 5490
experience of a person who has applied for or been issued a 5491
license under this chapter; 5492

(3) The commission's reasons for denying or revoking a 5493
license under this chapter or for taking other disciplinary 5494
action under this chapter. 5495

(C) Division (A) of this section does not prohibit the 5496
commission from disclosing information and documents described 5497
in that division to the inspector general, a prosecuting 5498
authority, a law enforcement agency, or any other appropriate 5499
governmental entity or licensing agency, provided that the 5500
recipient shall not disclose the information and documents to 5501

the public. 5502

Sec. 3775.14. (A) All shipments of gambling devices, 5503
including any sports gaming equipment, to sports gaming 5504
facilities or to lottery sales agents in this state are legal 5505
shipments of gambling devices into this state, as long as the 5506
supplier has completed the registering, recording, and labeling 5507
of the equipment in accordance with the "Gambling Devices Act of 5508
1962," 15 U.S.C. 1171 to 1178. 5509

(B) This state is exempt from section 2 of the "Gambling 5510
Devices Act of 1962," 15 U.S.C. 1172. 5511

Sec. 3775.99. (A) Whoever knowingly does any of the 5512
following commits a misdemeanor of the first degree on the first 5513
offense and a felony of the fifth degree on a subsequent 5514
offense: 5515

(1) Makes a false statement on an application submitted 5516
under this chapter; 5517

(2) Permits an individual under twenty-one years of age to 5518
engage in sports gaming; 5519

(3) Aids, induces, or causes an individual under twenty- 5520
one years of age who is not an employee of the sports gaming 5521
agent to enter or attempt to enter a sports gaming facility; 5522

(4) Enters or attempts to enter a sports gaming facility 5523
while under twenty-one years of age, except as permitted under 5524
division (C) of section 3775.11 of the Revised Code; 5525

(5) Participates in sports gaming in violation of division 5526
(D) of section 3775.12 of the Revised Code, other than as part 5527
of operating sports gaming or as part of the employee's 5528
employment. 5529

(B) Whoever knowingly does any of the following commits a 5530
felony of the fifth degree on a first offense and a felony of 5531
the fourth degree on a subsequent offense. If the person is a 5532
sports gaming licensee under this chapter, the Ohio casino 5533
control commission shall revoke the person's license issued 5534
under this chapter after the first offense. 5535

(1) Offers, promises, or gives anything of value to anyone 5536
for the purpose of influencing the outcome of a sporting event 5537
or attempts to do so; 5538

(2) Places, increases, or decreases a wager after 5539
acquiring knowledge not available to the general public that 5540
anyone has been offered, promised, or given anything of value 5541
for the purpose of influencing the outcome of the sporting event 5542
upon which the wager is placed, increased, or decreased, or 5543
attempts to do so; 5544

(3) Manufactures, sells, or distributes any device that is 5545
intended by that person to be used to violate any provision of 5546
this chapter or the sports gaming laws of any other state; 5547

(4) Places a bet or aids any other person in placing a bet 5548
on a sporting event after unlawfully acquiring knowledge of the 5549
outcome on which winnings from that bet are contingent; 5550

(5) Claims, collects, or takes anything of value from a 5551
sports gaming agent or from the state lottery commission with 5552
intent to defraud or attempts to do so without having made a 5553
wager in which the amount or value is legitimately won or owed; 5554

(6) Places a wager using counterfeit currency or other 5555
counterfeit form of credit approved for wagering; 5556

(7) Possesses any device intended to be used to violate 5557
this chapter or any rule adopted under this chapter or any 5558

materials used to manufacture such a device. This division does 5559
not apply to a sports gaming agent or to an agent or employee of 5560
a sports gaming agent who is acting in furtherance of the sports 5561
gaming agent's interest. 5562

(8) Changes or alters the normal outcome of any sports 5563
gaming conducted through an online sports pool, including any 5564
system used to monitor the online sports pool, or the way in 5565
which the outcome is reported to any patron; 5566

(9) Operates sports gaming in a manner other than the 5567
manner required under this chapter and Chapter 3770. of the 5568
Revised Code. Premises or any internet web site used or occupied 5569
in violation of this division constitute a nuisance subject to 5570
abatement under Chapter 3767. of the Revised Code. 5571

(C) Whoever knowingly does any of the following commits a 5572
felony of the third degree. If the person is a sports gaming 5573
licensee under this chapter, the commission shall revoke the 5574
person's license issued under this chapter after the first 5575
offense. If the person is a public servant or political party 5576
official, the person is forever disqualified from holding any 5577
public office, employment, or position of trust in this state. 5578

(1) Offers, promises, or gives anything of value or 5579
benefit to a person who is connected with a sports gaming agent 5580
or the state lottery commission or to an agent or employee of a 5581
sports gaming agent or the state lottery commission, under an 5582
agreement to influence, or with the intent to influence, the 5583
actions of the person to whom the offer, promise, or gift is 5584
made in order to affect or attempt to affect the outcome of 5585
sports gaming or an official action of a member, agent, or 5586
employee of the Ohio casino control commission or the state 5587
lottery commission; 5588

(2) Solicits, accepts, or receives a promise of anything 5589
of value or benefit while the person is connected with a sports 5590
gaming agent or the state lottery commission or an agent or 5591
employee of a sports gaming agent or the state lottery 5592
commission, under an agreement to influence, or with the intent 5593
to influence, the actions of the person to affect or attempt to 5594
affect the outcome of sports gaming or an official action of a 5595
member, agent, or employee of the Ohio casino control commission 5596
or the state lottery commission. 5597

(D) Whoever knowingly does any of the following while 5598
participating in sports gaming or otherwise transacting with a 5599
sports gaming agent or the state lottery commission as permitted 5600
under this chapter or Chapter 3770. of the Revised Code commits 5601
a felony of the fifth degree on a first offense and a felony of 5602
the fourth degree on a subsequent offense: 5603

(1) Causes or attempts to cause a sports gaming agent or 5604
the state lottery commission to fail to file a report required 5605
under 31 U.S.C. 5313(a) or 5325 or any regulation prescribed 5606
thereunder or section 1315.53 of the Revised Code, or to fail to 5607
file a report or maintain a record required by an order issued 5608
under section 21 of the "Federal Deposit Insurance Act" or 5609
section 123 of Pub. L. No. 91-508; 5610

(2) Causes or attempts to cause a sports gaming agent or 5611
the state lottery commission to file a report under 31 U.S.C. 5612
5313(a) or 5325 or any regulation prescribed thereunder or 5613
section 1315.53 of the Revised Code, to file a report or to 5614
maintain a record required by any order issued under 31 U.S.C. 5615
3126, or to maintain a record required under any regulation 5616
prescribed under section 21 of the "Federal Deposit Insurance 5617
Act" or section 123 of Pub. L. No. 91-508 that contains a 5618

material omission or misstatement of fact; 5619

(3) With one or more sports gaming agents or the state 5620
lottery commission, structures a transaction, is complicit in 5621
structuring a transaction, attempts to structure a transaction, 5622
or is complicit in an attempt to structure a transaction. As 5623
used in this division: 5624

(a) To be "complicit" means to engage in any conduct of a 5625
type described in divisions (A) (1) to (4) of section 2923.03 of 5626
the Revised Code. 5627

(b) "Structure a transaction" has the same meaning as in 5628
section 1315.51 of the Revised Code. 5629

Sec. 5703.21. (A) Except as provided in divisions (B) and 5630
(C) of this section, no agent of the department of taxation, 5631
except in the agent's report to the department or when called on 5632
to testify in any court or proceeding, shall divulge any 5633
information acquired by the agent as to the transactions, 5634
property, or business of any person while acting or claiming to 5635
act under orders of the department. Whoever violates this 5636
provision shall thereafter be disqualified from acting as an 5637
officer or employee or in any other capacity under appointment 5638
or employment of the department. 5639

(B) (1) For purposes of an audit pursuant to section 117.15 5640
of the Revised Code, or an audit of the department pursuant to 5641
Chapter 117. of the Revised Code, or an audit, pursuant to that 5642
chapter, the objective of which is to express an opinion on a 5643
financial report or statement prepared or issued pursuant to 5644
division (A) (7) or (9) of section 126.21 of the Revised Code, 5645
the officers and employees of the auditor of state charged with 5646
conducting the audit shall have access to and the right to 5647

examine any state tax returns and state tax return information 5648
in the possession of the department to the extent that the 5649
access and examination are necessary for purposes of the audit. 5650
Any information acquired as the result of that access and 5651
examination shall not be divulged for any purpose other than as 5652
required for the audit or unless the officers and employees are 5653
required to testify in a court or proceeding under compulsion of 5654
legal process. Whoever violates this provision shall thereafter 5655
be disqualified from acting as an officer or employee or in any 5656
other capacity under appointment or employment of the auditor of 5657
state. 5658

(2) For purposes of an internal audit pursuant to section 5659
126.45 of the Revised Code, the officers and employees of the 5660
office of internal audit in the office of budget and management 5661
charged with directing the internal audit shall have access to 5662
and the right to examine any state tax returns and state tax 5663
return information in the possession of the department to the 5664
extent that the access and examination are necessary for 5665
purposes of the internal audit. Any information acquired as the 5666
result of that access and examination shall not be divulged for 5667
any purpose other than as required for the internal audit or 5668
unless the officers and employees are required to testify in a 5669
court or proceeding under compulsion of legal process. Whoever 5670
violates this provision shall thereafter be disqualified from 5671
acting as an officer or employee or in any other capacity under 5672
appointment or employment of the office of internal audit. 5673

(3) As provided by section 6103(d)(2) of the Internal 5674
Revenue Code, any federal tax returns or federal tax information 5675
that the department has acquired from the internal revenue 5676
service, through federal and state statutory authority, may be 5677
disclosed to the auditor of state or the office of internal 5678

audit solely for purposes of an audit of the department. 5679

(4) For purposes of Chapter 3739. of the Revised Code, an 5680
agent of the department of taxation may share information with 5681
the division of state fire marshal that the agent finds during 5682
the course of an investigation. 5683

(C) Division (A) of this section does not prohibit any of 5684
the following: 5685

(1) Divulging information contained in applications, 5686
complaints, and related documents filed with the department 5687
under section 5715.27 of the Revised Code or in applications 5688
filed with the department under section 5715.39 of the Revised 5689
Code; 5690

(2) Providing information to the office of child support 5691
within the department of job and family services pursuant to 5692
section 3125.43 of the Revised Code; 5693

(3) Disclosing to the motor vehicle repair board any 5694
information in the possession of the department that is 5695
necessary for the board to verify the existence of an 5696
applicant's valid vendor's license and current state tax 5697
identification number under section 4775.07 of the Revised Code; 5698

(4) Providing information to the administrator of workers' 5699
compensation pursuant to sections 4123.271 and 4123.591 of the 5700
Revised Code; 5701

(5) Providing to the attorney general information the 5702
department obtains under division (J) of section 1346.01 of the 5703
Revised Code; 5704

(6) Permitting properly authorized officers, employees, or 5705
agents of a municipal corporation from inspecting reports or 5706

information pursuant to section 718.84 of the Revised Code or 5707
rules adopted under section 5745.16 of the Revised Code; 5708

(7) Providing information regarding the name, account 5709
number, or business address of a holder of a vendor's license 5710
issued pursuant to section 5739.17 of the Revised Code, a holder 5711
of a direct payment permit issued pursuant to section 5739.031 5712
of the Revised Code, or a seller having a use tax account 5713
maintained pursuant to section 5741.17 of the Revised Code, or 5714
information regarding the active or inactive status of a 5715
vendor's license, direct payment permit, or seller's use tax 5716
account; 5717

(8) Releasing invoices or invoice information furnished 5718
under section 4301.433 of the Revised Code pursuant to that 5719
section; 5720

(9) Providing to a county auditor notices or documents 5721
concerning or affecting the taxable value of property in the 5722
county auditor's county. Unless authorized by law to disclose 5723
documents so provided, the county auditor shall not disclose 5724
such documents; 5725

(10) Providing to a county auditor sales or use tax return 5726
or audit information under section 333.06 of the Revised Code; 5727

(11) Subject to section 4301.441 of the Revised Code, 5728
disclosing to the appropriate state agency information in the 5729
possession of the department of taxation that is necessary to 5730
verify a permit holder's gallonage or noncompliance with taxes 5731
levied under Chapter 4301. or 4305. of the Revised Code; 5732

(12) Disclosing to the department of natural resources 5733
information in the possession of the department of taxation that 5734
is necessary for the department of taxation to verify the 5735

taxpayer's compliance with section 5749.02 of the Revised Code 5736
or to allow the department of natural resources to enforce 5737
Chapter 1509. of the Revised Code; 5738

(13) Disclosing to the department of job and family 5739
services, industrial commission, and bureau of workers' 5740
compensation information in the possession of the department of 5741
taxation solely for the purpose of identifying employers that 5742
misclassify employees as independent contractors or that fail to 5743
properly report and pay employer tax liabilities. The department 5744
of taxation shall disclose only such information that is 5745
necessary to verify employer compliance with law administered by 5746
those agencies. 5747

(14) Disclosing to the Ohio casino control commission 5748
information in the possession of the department of taxation that 5749
is necessary to verify a casino operator's or sports gaming 5750
agent's compliance with section 5747.063 ~~or~~ 5753.02, or 5751
5753.021 of the Revised Code and sections related thereto; 5752

(15) Disclosing to the state lottery commission 5753
information in the possession of the department of taxation that 5754
is necessary to verify a lottery sales agent's compliance with 5755
section 5747.064 of the Revised Code. 5756

(16) Disclosing to the development services agency 5757
information in the possession of the department of taxation that 5758
is necessary to ensure compliance with the laws of this state 5759
governing taxation and to verify information reported to the 5760
development services agency for the purpose of evaluating 5761
potential tax credits, grants, or loans. Such information shall 5762
not include information received from the internal revenue 5763
service the disclosure of which is prohibited by section 6103 of 5764
the Internal Revenue Code. No officer, employee, or agent of the 5765

development services agency shall disclose any information 5766
provided to the development services agency by the department of 5767
taxation under division (C) (16) of this section except when 5768
disclosure of the information is necessary for, and made solely 5769
for the purpose of facilitating, the evaluation of potential tax 5770
credits, grants, or loans. 5771

(17) Disclosing to the department of insurance information 5772
in the possession of the department of taxation that is 5773
necessary to ensure a taxpayer's compliance with the 5774
requirements with any tax credit administered by the development 5775
services agency and claimed by the taxpayer against any tax 5776
administered by the superintendent of insurance. No officer, 5777
employee, or agent of the department of insurance shall disclose 5778
any information provided to the department of insurance by the 5779
department of taxation under division (C) (17) of this section. 5780

(18) Disclosing to the division of liquor control 5781
information in the possession of the department of taxation that 5782
is necessary for the division and department to comply with the 5783
requirements of sections 4303.26 and 4303.271 of the Revised 5784
Code. 5785

(19) Disclosing to the department of education, upon that 5786
department's request, information in the possession of the 5787
department of taxation that is necessary only to verify whether 5788
the family income of a student applying for or receiving a 5789
scholarship under the educational choice scholarship pilot 5790
program is equal to, less than, or greater than the income 5791
thresholds prescribed by section 3310.02 or 3310.032 of the 5792
Revised Code. The department of education shall provide 5793
sufficient information about the student and the student's 5794
family to enable the department of taxation to make the 5795

verification. 5796

(20) Disclosing to the Ohio rail development commission 5797
information in the possession of the department of taxation that 5798
is necessary to ensure compliance with the laws of this state 5799
governing taxation and to verify information reported to the 5800
commission for the purpose of evaluating potential grants or 5801
loans. Such information shall not include information received 5802
from the internal revenue service the disclosure of which is 5803
prohibited by section 6103 of the Internal Revenue Code. No 5804
member, officer, employee, or agent of the Ohio rail development 5805
commission shall disclose any information provided to the 5806
commission by the department of taxation under division (C) (20) 5807
of this section except when disclosure of the information is 5808
necessary for, and made solely for the purpose of facilitating, 5809
the evaluation of potential grants or loans. 5810

Sec. 5747.02. (A) For the purpose of providing revenue for 5811
the support of schools and local government functions, to 5812
provide relief to property taxpayers, to provide revenue for the 5813
general revenue fund, and to meet the expenses of administering 5814
the tax levied by this chapter, there is hereby levied on every 5815
individual, trust, and estate residing in or earning or 5816
receiving income in this state, on every individual, trust, and 5817
estate earning or receiving lottery winnings, prizes, or awards 5818
pursuant to Chapter 3770. of the Revised Code, on every 5819
individual, trust, and estate earning or receiving winnings on 5820
casino or sports gaming, and on every individual, trust, and 5821
estate otherwise having nexus with or in this state under the 5822
Constitution of the United States, an annual tax measured as 5823
prescribed in divisions (A) (1) to (4) of this section. 5824

(1) In the case of trusts, the tax imposed by this section 5825

shall be measured by modified Ohio taxable income under division 5826
(D) of this section and levied in the same amount as the tax is 5827
imposed on estates as prescribed in division (A)(2) of this 5828
section. 5829

(2) In the case of estates, the tax imposed by this 5830
section shall be measured by Ohio taxable income. The tax shall 5831
be levied at the rate of one and forty-two thousand seven 5832
hundred forty-four hundred-thousandths per cent for the first 5833
twenty-one thousand seven hundred fifty dollars of such income 5834
and, for income in excess of that amount, the tax shall be 5835
levied at the same rates prescribed in division (A)(3) of this 5836
section for individuals. 5837

(3) In the case of individuals, the tax imposed by this 5838
section on income other than taxable business income shall be 5839
measured by Ohio adjusted gross income, less taxable business 5840
income and less an exemption for the taxpayer, the taxpayer's 5841
spouse, and each dependent as provided in section 5747.025 of 5842
the Revised Code. If the balance thus obtained is equal to or 5843
less than twenty-one thousand seven hundred fifty dollars, no 5844
tax shall be imposed on that balance. If the balance thus 5845
obtained is greater than twenty-one thousand seven hundred fifty 5846
dollars, the tax is hereby levied as follows: 5847

5848

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A OHIO ADJUSTED GROSS INCOME
LESS TAXABLE BUSINESS INCOME
AND EXEMPTIONS (INDIVIDUALS)
OR MODIFIED OHIO TAXABLE

TAX

INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	
B More than \$21,750 but not more than \$43,450	\$310.47 plus 2.850% of the amount in excess of \$21,750
C More than \$43,450 but not more than \$86,900	\$928.92 plus 3.326% of the amount in excess of \$43,450
D More than \$86,900 but not more than \$108,700	\$2,374.07 plus 3.802% of the amount in excess of \$86,900
E More than \$108,700 but not more than \$217,400	\$3,202.91 plus 4.413% of the amount in excess of \$108,700
F More than \$217,400	\$7,999.84 plus 4.797% of the amount in excess of \$217,400

(4) (a) In the case of individuals, the tax imposed by this section on taxable business income shall equal three per cent of the result obtained by subtracting any amount allowed under division (A) (4) (b) of this section from the individual's taxable business income.

(b) If the exemptions allowed to an individual under division (A) (3) of this section exceed the taxpayer's Ohio adjusted gross income less taxable business income, the excess shall be deducted from taxable business income before computing the tax under division (A) (4) (a) of this section.

(5) Except as otherwise provided in this division, in August of each year, the tax commissioner shall make a new adjustment to the income amounts prescribed in divisions (A) (2) and (3) of this section by multiplying the percentage increase

in the gross domestic product deflator computed that year under 5863
section 5747.025 of the Revised Code by each of the income 5864
amounts resulting from the adjustment under this division in the 5865
preceding year, adding the resulting product to the 5866
corresponding income amount resulting from the adjustment in the 5867
preceding year, and rounding the resulting sum to the nearest 5868
multiple of fifty dollars. The tax commissioner also shall 5869
recompute each of the tax dollar amounts to the extent necessary 5870
to reflect the new adjustment of the income amounts. To 5871
recompute the tax dollar amount corresponding to the lowest tax 5872
rate in division (A) (3) of this section, the commissioner shall 5873
multiply the tax rate prescribed in division (A) (2) of this 5874
section by the income amount specified in that division and as 5875
adjusted according to this paragraph. The rates of taxation 5876
shall not be adjusted. 5877

The adjusted amounts apply to taxable years beginning in 5878
the calendar year in which the adjustments are made and to 5879
taxable years beginning in each ensuing calendar year until a 5880
calendar year in which a new adjustment is made pursuant to this 5881
division. The tax commissioner shall not make a new adjustment 5882
in any year in which the amount resulting from the adjustment 5883
would be less than the amount resulting from the adjustment in 5884
the preceding year. 5885

(B) If the director of budget and management makes a 5886
certification to the tax commissioner under division (B) of 5887
section 131.44 of the Revised Code, the amount of tax as 5888
determined under divisions (A) (1) to (3) of this section shall 5889
be reduced by the percentage prescribed in that certification 5890
for taxable years beginning in the calendar year in which that 5891
certification is made. 5892

(C) (1) The tax imposed by this section on a trust shall be 5893
computed by multiplying the Ohio modified taxable income of the 5894
trust by the rates prescribed by division (A) of this section. 5895

(2) A resident trust may claim a credit against the tax 5896
computed under division (C) of this section equal to the lesser 5897
of (a) the tax paid to another state or the District of Columbia 5898
on the resident trust's modified nonbusiness income, other than 5899
the portion of the resident trust's nonbusiness income that is 5900
qualifying investment income as defined in section 5747.012 of 5901
the Revised Code, or (b) the effective tax rate, based on 5902
modified Ohio taxable income, multiplied by the resident trust's 5903
modified nonbusiness income other than the portion of the 5904
resident trust's nonbusiness income that is qualifying 5905
investment income. The credit applies before any other 5906
applicable credits. 5907

(3) Any credit authorized against the tax imposed by this 5908
section applies to a trust subject to division (C) of this 5909
section only if the trust otherwise qualifies for the credit. To 5910
the extent that the trust distributes income for the taxable 5911
year for which a credit is available to the trust, the credit 5912
shall be shared by the trust and its beneficiaries. The tax 5913
commissioner and the trust shall be guided by applicable 5914
regulations of the United States treasury regarding the sharing 5915
of credits. 5916

(D) For the purposes of this section, "trust" means any 5917
trust described in Subchapter J of Chapter 1 of the Internal 5918
Revenue Code, excluding trusts that are not irrevocable as 5919
defined in division (I) (3) (b) of section 5747.01 of the Revised 5920
Code and that have no modified Ohio taxable income for the 5921
taxable year, charitable remainder trusts, qualified funeral 5922

trusts and preneed funeral contract trusts established pursuant 5923
to sections 4717.31 to 4717.38 of the Revised Code that are not 5924
qualified funeral trusts, endowment and perpetual care trusts, 5925
qualified settlement trusts and funds, designated settlement 5926
trusts and funds, and trusts exempted from taxation under 5927
section 501(a) of the Internal Revenue Code. 5928

(E) Nothing in division (A) (3) of this section shall 5929
prohibit an individual with an Ohio adjusted gross income, less 5930
taxable business income and exemptions, of twenty-one thousand 5931
seven hundred fifty dollars or less from filing a return under 5932
this chapter to receive a refund of taxes withheld or to claim 5933
any refundable credit allowed under this chapter. 5934

Sec. 5747.063. The requirements imposed under this section 5935
are in addition to the municipal income tax withholding 5936
requirements under section 718.031 of the Revised Code. As used 5937
in this section, "sports gaming agent" and "sports gaming 5938
facility" have the same meanings as in section 3775.01 of the 5939
Revised Code. 5940

(A) (1) If a person's winnings ~~at a from casino facility~~ 5941
~~gaming or from sports gaming~~ are an amount for which reporting 5942
to the internal revenue service of the amount is required by 5943
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 5944
casino operator or sports gaming agent shall deduct and withhold 5945
Ohio income tax from the person's winnings at a rate of four per 5946
cent of the amount won. A person's amount of winnings from 5947
casino gaming shall be determined each time the person exchanges 5948
amounts won in tokens, chips, casino credit, or other prepaid 5949
representations of value for cash or a cash equivalent. The 5950
casino operator or sports gaming agent shall issue, to a person 5951
from whose winnings an amount has been deducted and withheld, a 5952

receipt for the amount deducted and withheld, and also shall 5953
obtain from the person additional information that will be 5954
necessary for the casino operator or sports gaming agent to 5955
prepare the returns required by this section. 5956

(2) If a person's winnings ~~at a from casino facility~~ 5957
gaming or sports gaming require reporting to the internal 5958
revenue service under division (A) (1) of this section, the 5959
casino operator or sports gaming agent also shall require the 5960
person to state in writing, under penalty of falsification, 5961
whether the person is in default under a support order. 5962

(B) Amounts deducted and withheld by a casino operator or 5963
sports gaming agent are held in trust for the benefit of the 5964
state. 5965

(1) On or before the tenth day of each month, the casino 5966
operator shall file a return electronically with the tax 5967
commissioner identifying the persons from whose winnings amounts 5968
were deducted and withheld, the amount of each such deduction 5969
and withholding during the preceding calendar month, the amount 5970
of the winnings from which each such amount was withheld, the 5971
type of casino gaming or sports gaming that resulted in such 5972
winnings, and any other information required by the tax 5973
commissioner. With the return, the casino operator or sports 5974
gaming agent shall remit electronically to the commissioner all 5975
the amounts deducted and withheld during the preceding month. 5976

(2) (a) A casino operator or sports gaming agent shall 5977
maintain a record of each written statement provided under 5978
division (A) (2) of this section in which a person admits to 5979
being in default under a support order. The casino operator or 5980
sports gaming agent shall make these records available to the 5981
director of job and family services upon request. 5982

(b) A casino operator or sports gaming agent shall 5983
maintain copies of receipts issued under division (A) (1) of this 5984
section and of written statements provided under division (A) (2) 5985
of this section and shall make these copies available to the tax 5986
commissioner upon request. 5987

(c) A casino operator or sports gaming agent shall 5988
maintain the information described in divisions (B) (2) (a) and 5989
(b) of this section in accordance with section 5747.17 of the 5990
Revised Code and any rules adopted pursuant thereto. 5991

(3) Annually, on or before the thirty-first day of 5992
January, a casino operator or sports gaming agent shall file an 5993
annual return electronically with the tax commissioner 5994
indicating the total amount deducted and withheld during the 5995
preceding calendar year. The casino operator or sports gaming 5996
agent shall remit electronically with the annual return any 5997
amount that was deducted and withheld and that was not 5998
previously remitted. If the identity of a person and the amount 5999
deducted and withheld with respect to that person were omitted 6000
on a monthly return, that information shall be indicated on the 6001
annual return. 6002

(4) (a) A casino operator or sports gaming agent who fails 6003
to file a return and remit the amounts deducted and withheld is 6004
personally liable for the amount deducted and withheld and not 6005
remitted. The commissioner may impose a penalty up to one 6006
thousand dollars if a return is filed late, if amounts deducted 6007
and withheld are remitted late, if a return is not filed, or if 6008
amounts deducted and withheld are not remitted. Interest accrues 6009
on past due amounts deducted and withheld at the rate prescribed 6010
in section 5703.47 of the Revised Code. The commissioner may 6011
collect past due amounts deducted and withheld and penalties and 6012

interest thereon by assessment under section 5747.13 of the Revised Code as if they were income taxes collected by an employer.

(b) If a casino operator or sports gaming agent sells the casino facility or sports gaming facility, or otherwise quits the casino or sports gaming business, the amounts deducted and withheld and any penalties and interest thereon are immediately due and payable. The successor shall withhold an amount of the purchase money that is sufficient to cover the amounts deducted and withheld and penalties and interest thereon until the predecessor casino operator or sports gaming agent produces either a receipt from the commissioner showing that the amounts deducted and withheld and penalties and interest thereon have been paid or a certificate from the commissioner indicating that no amounts deducted and withheld or penalties and interest thereon are due. If the successor fails to withhold purchase money, the successor is personally liable for payment of the amounts deducted and withheld and penalties and interest thereon, up to the amount of the purchase money.

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

(2) Annually, on or before the thirty-first day of January, a casino operator or sports gaming agent shall provide to the commissioner a copy of each information return issued under division (C) (1) of this section for the preceding calendar

year. The commissioner may require that the copies be 6043
transmitted electronically. 6044

(D) Amounts deducted and withheld shall be allowed as a 6045
credit against payment of the tax imposed by section 5747.02 of 6046
the Revised Code and shall be treated as taxes paid for purposes 6047
of section 5747.09 of the Revised Code. This division applies 6048
only to the person for whom the amount is deducted and withheld. 6049

(E) The failure of a casino operator or sports gaming 6050
agent to deduct and withhold the required amount from a person's 6051
winnings does not relieve the person from liability for the tax 6052
imposed by section 5747.02 of the Revised Code with respect to 6053
those winnings. And compliance with this section does not 6054
relieve a casino operator or sports gaming agent or a person who 6055
has winnings ~~at a from casino facility gaming or sports gaming~~ 6056
from compliance with relevant provisions of federal tax laws. 6057

(F) The commissioner shall prescribe the form of the 6058
receipt and returns required by this section. The director of 6059
job and family services shall prescribe the form of the 6060
statement required by this section. 6061

(G) The commissioner may adopt rules that are necessary to 6062
administer this section. 6063

Sec. 5747.08. An annual return with respect to the tax 6064
imposed by section 5747.02 of the Revised Code and each tax 6065
imposed under Chapter 5748. of the Revised Code shall be made by 6066
every taxpayer for any taxable year for which the taxpayer is 6067
liable for the tax imposed by that section or under that 6068
chapter, unless the total credits allowed under division (E) of 6069
section 5747.05 and divisions (F) and (G) of section 5747.055 of 6070
the Revised Code for the year are equal to or exceed the tax 6071

imposed by section 5747.02 of the Revised Code, in which case no 6072
return shall be required unless the taxpayer is liable for a tax 6073
imposed pursuant to Chapter 5748. of the Revised Code. 6074

(A) If an individual is deceased, any return or notice 6075
required of that individual under this chapter shall be made and 6076
filed by that decedent's executor, administrator, or other 6077
person charged with the property of that decedent. 6078

(B) If an individual is unable to make a return or notice 6079
required by this chapter, the return or notice required of that 6080
individual shall be made and filed by the individual's duly 6081
authorized agent, guardian, conservator, fiduciary, or other 6082
person charged with the care of the person or property of that 6083
individual. 6084

(C) Returns or notices required of an estate or a trust 6085
shall be made and filed by the fiduciary of the estate or trust. 6086

(D) (1) (a) Except as otherwise provided in division (D) (1) 6087
(b) of this section, any pass-through entity may file a single 6088
return on behalf of one or more of the entity's investors other 6089
than an investor that is a person subject to the tax imposed 6090
under section 5733.06 of the Revised Code. The single return 6091
shall set forth the name, address, and social security number or 6092
other identifying number of each of those pass-through entity 6093
investors and shall indicate the distributive share of each of 6094
those pass-through entity investor's income taxable in this 6095
state in accordance with sections 5747.20 to 5747.231 of the 6096
Revised Code. Such pass-through entity investors for whom the 6097
pass-through entity elects to file a single return are not 6098
entitled to the exemption or credit provided for by sections 6099
5747.02 and 5747.022 of the Revised Code; shall calculate the 6100
tax before business credits at the highest rate of tax set forth 6101

in section 5747.02 of the Revised Code for the taxable year for 6102
which the return is filed; and are entitled to only their 6103
distributive share of the business credits as defined in 6104
division (D) (2) of this section. A single check drawn by the 6105
pass-through entity shall accompany the return in full payment 6106
of the tax due, as shown on the single return, for such 6107
investors, other than investors who are persons subject to the 6108
tax imposed under section 5733.06 of the Revised Code. 6109

(b) (i) A pass-through entity shall not include in such a 6110
single return any investor that is a trust to the extent that 6111
any direct or indirect current, future, or contingent 6112
beneficiary of the trust is a person subject to the tax imposed 6113
under section 5733.06 of the Revised Code. 6114

(ii) A pass-through entity shall not include in such a 6115
single return any investor that is itself a pass-through entity 6116
to the extent that any direct or indirect investor in the second 6117
pass-through entity is a person subject to the tax imposed under 6118
section 5733.06 of the Revised Code. 6119

(c) Nothing in division (D) of this section precludes the 6120
tax commissioner from requiring such investors to file the 6121
return and make the payment of taxes and related interest, 6122
penalty, and interest penalty required by this section or 6123
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 6124
Nothing in division (D) of this section precludes such an 6125
investor from filing the annual return under this section, 6126
utilizing the refundable credit equal to the investor's 6127
proportionate share of the tax paid by the pass-through entity 6128
on behalf of the investor under division (I) of this section, 6129
and making the payment of taxes imposed under section 5747.02 of 6130
the Revised Code. Nothing in division (D) of this section shall 6131

be construed to provide to such an investor or pass-through 6132
entity any additional deduction or credit, other than the credit 6133
provided by division (I) of this section, solely on account of 6134
the entity's filing a return in accordance with this section. 6135
Such a pass-through entity also shall make the filing and 6136
payment of estimated taxes on behalf of the pass-through entity 6137
investors other than an investor that is a person subject to the 6138
tax imposed under section 5733.06 of the Revised Code. 6139

(2) For the purposes of this section, "business credits" 6140
means the credits listed in section 5747.98 of the Revised Code 6141
excluding the following credits: 6142

(a) The retirement income credit under division (B) of 6143
section 5747.055 of the Revised Code; 6144

(b) The senior citizen credit under division (F) of 6145
section 5747.055 of the Revised Code; 6146

(c) The lump sum distribution credit under division (G) of 6147
section 5747.055 of the Revised Code; 6148

(d) The dependent care credit under section 5747.054 of 6149
the Revised Code; 6150

(e) The lump sum retirement income credit under division 6151
(C) of section 5747.055 of the Revised Code; 6152

(f) The lump sum retirement income credit under division 6153
(D) of section 5747.055 of the Revised Code; 6154

(g) The lump sum retirement income credit under division 6155
(E) of section 5747.055 of the Revised Code; 6156

(h) The credit for displaced workers who pay for job 6157
training under section 5747.27 of the Revised Code; 6158

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	6159 6160
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	6161 6162
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	6163 6164
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	6165 6166
(m) The earned income tax credit under section 5747.71 of the Revised Code;	6167 6168
(n) The lead abatement credit under section 5747.26 of the Revised Code.	6169 6170
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.	6171 6172 6173 6174 6175 6176 6177 6178
(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest,	6179 6180 6181 6182 6183 6184 6185 6186 6187

interest penalty, or penalties as a result of the pass-through 6188
entity's making the election provided for under division (D) of 6189
this section. For the purposes of division (D) of this section, 6190
"correct tax due" means the tax that would have been paid by the 6191
pass-through entity had the single return been filed in a manner 6192
reflecting the commissioner's findings. Nothing in division (D) 6193
of this section shall be construed to make or hold a pass- 6194
through entity liable for tax attributable to a pass-through 6195
entity investor's income from a source other than the pass- 6196
through entity electing to file the single return. 6197

(E) If a husband and wife file a joint federal income tax 6198
return for a taxable year, they shall file a joint return under 6199
this section for that taxable year, and their liabilities are 6200
joint and several, but, if the federal income tax liability of 6201
either spouse is determined on a separate federal income tax 6202
return, they shall file separate returns under this section. 6203

If either spouse is not required to file a federal income 6204
tax return and either or both are required to file a return 6205
pursuant to this chapter, they may elect to file separate or 6206
joint returns, and, pursuant to that election, their liabilities 6207
are separate or joint and several. If a husband and wife file 6208
separate returns pursuant to this chapter, each must claim the 6209
taxpayer's own exemption, but not both, as authorized under 6210
section 5747.02 of the Revised Code on the taxpayer's own 6211
return. 6212

(F) Each return or notice required to be filed under this 6213
section shall contain the signature of the taxpayer or the 6214
taxpayer's duly authorized agent and of the person who prepared 6215
the return for the taxpayer, and shall include the taxpayer's 6216
social security number. Each return shall be verified by a 6217

declaration under the penalties of perjury. The tax commissioner 6218
shall prescribe the form that the signature and declaration 6219
shall take. 6220

(G) Each return or notice required to be filed under this 6221
section shall be made and filed as required by section 5747.04 6222
of the Revised Code, on or before the fifteenth day of April of 6223
each year, on forms that the tax commissioner shall prescribe, 6224
together with remittance made payable to the treasurer of state 6225
in the combined amount of the state and all school district 6226
income taxes shown to be due on the form. 6227

Upon good cause shown, the commissioner may extend the 6228
period for filing any notice or return required to be filed 6229
under this section and may adopt rules relating to extensions. 6230
If the extension results in an extension of time for the payment 6231
of any state or school district income tax liability with 6232
respect to which the return is filed, the taxpayer shall pay at 6233
the time the tax liability is paid an amount of interest 6234
computed at the rate per annum prescribed by section 5703.47 of 6235
the Revised Code on that liability from the time that payment is 6236
due without extension to the time of actual payment. Except as 6237
provided in section 5747.132 of the Revised Code, in addition to 6238
all other interest charges and penalties, all taxes imposed 6239
under this chapter or Chapter 5748. of the Revised Code and 6240
remaining unpaid after they become due, except combined amounts 6241
due of one dollar or less, bear interest at the rate per annum 6242
prescribed by section 5703.47 of the Revised Code until paid or 6243
until the day an assessment is issued under section 5747.13 of 6244
the Revised Code, whichever occurs first. 6245

If the commissioner considers it necessary in order to 6246
ensure the payment of the tax imposed by section 5747.02 of the 6247

Revised Code or any tax imposed under Chapter 5748. of the 6248
Revised Code, the commissioner may require returns and payments 6249
to be made otherwise than as provided in this section. 6250

To the extent that any provision in this division 6251
conflicts with any provision in section 5747.026 of the Revised 6252
Code, the provision in that section prevails. 6253

(H) The amounts withheld by an employer pursuant to 6254
section 5747.06 of the Revised Code, a casino operator or sports 6255
gaming agent pursuant to section 5747.063 of the Revised Code, 6256
or a lottery sales agent pursuant to section 5747.064 of the 6257
Revised Code shall be allowed to the recipient of the 6258
compensation, casino or sports gaming winnings, or lottery prize 6259
award as credits against payment of the appropriate taxes 6260
imposed on the recipient by section 5747.02 and under Chapter 6261
5748. of the Revised Code. 6262

(I) If a pass-through entity elects to file a single 6263
return under division (D) of this section and if any investor is 6264
required to file the annual return and make the payment of taxes 6265
required by this chapter on account of the investor's other 6266
income that is not included in a single return filed by a pass- 6267
through entity or any other investor elects to file the annual 6268
return, the investor is entitled to a refundable credit equal to 6269
the investor's proportionate share of the tax paid by the pass- 6270
through entity on behalf of the investor. The investor shall 6271
claim the credit for the investor's taxable year in which or 6272
with which ends the taxable year of the pass-through entity. 6273
Nothing in this chapter shall be construed to allow any credit 6274
provided in this chapter to be claimed more than once. For the 6275
purpose of computing any interest, penalty, or interest penalty, 6276
the investor shall be deemed to have paid the refundable credit 6277

provided by this division on the day that the pass-through 6278
entity paid the estimated tax or the tax giving rise to the 6279
credit. 6280

(J) The tax commissioner shall ensure that each return 6281
required to be filed under this section includes a box that the 6282
taxpayer may check to authorize a paid tax preparer who prepared 6283
the return to communicate with the department of taxation about 6284
matters pertaining to the return. The return or instructions 6285
accompanying the return shall indicate that by checking the box 6286
the taxpayer authorizes the department of taxation to contact 6287
the preparer concerning questions that arise during the 6288
processing of the return and authorizes the preparer only to 6289
provide the department with information that is missing from the 6290
return, to contact the department for information about the 6291
processing of the return or the status of the taxpayer's refund 6292
or payments, and to respond to notices about mathematical 6293
errors, offsets, or return preparation that the taxpayer has 6294
received from the department and has shown to the preparer. 6295

(K) The tax commissioner shall permit individual taxpayers 6296
to instruct the department of taxation to cause any refund of 6297
overpaid taxes to be deposited directly into a checking account, 6298
savings account, or an individual retirement account or 6299
individual retirement annuity, or preexisting college savings 6300
plan or program account offered by the Ohio tuition trust 6301
authority under Chapter 3334. of the Revised Code, as designated 6302
by the taxpayer, when the taxpayer files the annual return 6303
required by this section electronically. 6304

(L) A taxpayer claiming the deduction under division (A) 6305
(31) of section 5747.01 of the Revised Code for a taxable year 6306
shall indicate on the taxpayer's return the north American 6307

industry classification system code of each business or 6308
professional activity from which the taxpayer's business income 6309
was derived. The tax commissioner shall provide space on the 6310
return for this purpose and shall prescribe, by rule adopted in 6311
accordance with Chapter 119. of the Revised Code, the manner by 6312
which such a taxpayer shall determine the taxpayer's proper 6313
classification codes and business or professional activities 6314
from which the taxpayer derives business income. 6315

(M) The tax commissioner may adopt rules to administer 6316
this section. 6317

Sec. 5747.20. This section applies solely for the purposes 6318
of computing the credit allowed under division (A) of section 6319
5747.05 of the Revised Code and computing income taxable in this 6320
state under division (D) of section 5747.08 of the Revised Code. 6321

All items of nonbusiness income or deduction shall be 6322
allocated in this state as follows: 6323

(A) All items of nonbusiness income or deduction taken 6324
into account in the computation of adjusted gross income for the 6325
taxable year by a resident shall be allocated to this state. 6326

(B) All items of nonbusiness income or deduction taken 6327
into account in the computation of adjusted gross income for the 6328
taxable year by a nonresident shall be allocated to this state 6329
as follows: 6330

(1) All items of compensation paid to an individual for 6331
personal services performed in this state who was a nonresident 6332
at the time of payment and all items of deduction directly 6333
allocated thereto shall be allocated to this state. 6334

(2) All gains or losses from the sale of real property, 6335
tangible personal property, or intangible property shall be 6336

allocated as follows: 6337

(a) Capital gains or losses from the sale or other 6338
transfer of real property are allocable to this state if the 6339
property is located physically in this state. 6340

(b) Capital gains or losses from the sale or other 6341
transfer of tangible personal property are allocable to this 6342
state if, at the time of such sale or other transfer, the 6343
property had its physical location in this state. 6344

(c) Capital gains or losses from the sale or other 6345
transfer of intangible personal property are allocable to this 6346
state if the taxpayer's domicile was in this state at the time 6347
of such sale or other transfer. 6348

(3) All rents and royalties of real or tangible personal 6349
property shall be allocated to this state as follows: 6350

(a) Rents and royalties derived from real property are 6351
allocable to this state if the property is physically located in 6352
this state. 6353

(b) Rents and royalties derived from tangible personal 6354
property are allocable to this state to the extent that such 6355
property is utilized in this state. 6356

The extent of utilization of tangible personal property in 6357
a state is determined by multiplying the rents or royalties 6358
derived from such property by a fraction, the numerator of which 6359
is the number of days of physical location of the property in 6360
this state during the rental or royalty period in the taxable 6361
year and the denominator of which is the number of days of 6362
physical location of the property everywhere during all rental 6363
or royalty periods in the taxable year. If the physical location 6364
of the property during the rental or royalty period is unknown 6365

or unascertainable by the nonresident, tangible personal 6366
property is utilized in the state in which the property was 6367
located at the time the rental or royalty payor obtained 6368
possession. 6369

(4) All patent and copyright royalties shall be allocated 6370
to this state to the extent the patent or copyright was utilized 6371
by the payor in this state. 6372

A patent is utilized in a state to the extent that it is 6373
employed in production, fabrication, manufacturing, or other 6374
processing in the state, or to the extent that a patented 6375
product is produced in the state. If the basis of receipts from 6376
patent royalties does not permit allocation to states or if the 6377
accounting procedures do not reflect states of utilization, the 6378
patent is utilized in this state if the taxpayer's domicile was 6379
in this state at the time such royalties were paid or accrued. 6380

A copyright is utilized in a state to the extent that 6381
printing or other publication originates in the state. If the 6382
basis of receipts from copyright royalties does not permit 6383
allocation to states or if the accounting procedures do not 6384
reflect states of utilization, the copyright is utilized in this 6385
state if the taxpayer's domicile was in this state at the time 6386
such royalties were paid or accrued. 6387

(5) (a) All lottery prize awards paid by the state lottery 6388
commission pursuant to Chapter 3770. of the Revised Code shall 6389
be allocated to this state. 6390

(b) All earnings, profit, income, and gain from the sale, 6391
exchange, or other disposition of lottery prize awards paid or 6392
to be paid to any person by the state lottery commission 6393
pursuant to Chapter 3770. of the Revised Code shall be allocated 6394

to this state. 6395

(c) All earnings, profit, income, and gain from the direct 6396
or indirect ownership of lottery prize awards paid or to be paid 6397
to any person by the state lottery commission pursuant to 6398
Chapter 3770. of the Revised Code shall be allocated to this 6399
state. 6400

(d) All earnings, profit, income, and gain from the direct 6401
or indirect interest in any right in or to any lottery prize 6402
awards paid or to be paid to any person by the state lottery 6403
commission pursuant to Chapter 3770. of the Revised Code shall 6404
be allocated to this state. 6405

(6) Any item of income or deduction which has been taken 6406
into account in the computation of adjusted gross income for the 6407
taxable year by a nonresident and which is not otherwise 6408
specifically allocated or apportioned pursuant to sections 6409
5747.20 to 5747.23 of the Revised Code, including, without 6410
limitation, interest, dividends and distributions, items of 6411
income taken into account under the provisions of sections 401 6412
to 425 of the Internal Revenue Code, and benefit payments 6413
received by a beneficiary of a supplemental unemployment trust 6414
which is referred to in section 501(c)(17) of the Internal 6415
Revenue Code, shall not be allocated to this state unless the 6416
taxpayer's domicile was in this state at the time such income 6417
was paid or accrued. 6418

(7) All winnings from casino gaming ~~winnings paid by any~~ 6419
~~person licensed by the Ohio casino control commission or sports~~ 6420
gaming conducted in this state shall be allocated to the state. 6421

(C) If an individual is a resident for part of the taxable 6422
year and a nonresident for the remainder of the taxable year, 6423

all items of nonbusiness income or deduction shall be allocated 6424
under division (A) of this section for the part of the taxable 6425
year that the individual is a resident and under division (B) of 6426
this section for the part of the taxable year that the 6427
individual is a nonresident. 6428

Sec. 5751.01. As used in this chapter: 6429

(A) "Person" means, but is not limited to, individuals, 6430
combinations of individuals of any form, receivers, assignees, 6431
trustees in bankruptcy, firms, companies, joint-stock companies, 6432
business trusts, estates, partnerships, limited liability 6433
partnerships, limited liability companies, associations, joint 6434
ventures, clubs, societies, for-profit corporations, S 6435
corporations, qualified subchapter S subsidiaries, qualified 6436
subchapter S trusts, trusts, entities that are disregarded for 6437
federal income tax purposes, and any other entities. 6438

(B) "Consolidated elected taxpayer" means a group of two 6439
or more persons treated as a single taxpayer for purposes of 6440
this chapter as the result of an election made under section 6441
5751.011 of the Revised Code. 6442

(C) "Combined taxpayer" means a group of two or more 6443
persons treated as a single taxpayer for purposes of this 6444
chapter under section 5751.012 of the Revised Code. 6445

(D) "Taxpayer" means any person, or any group of persons 6446
in the case of a consolidated elected taxpayer or combined 6447
taxpayer treated as one taxpayer, required to register or pay 6448
tax under this chapter. "Taxpayer" does not include excluded 6449
persons. 6450

(E) "Excluded person" means any of the following: 6451

(1) Any person with not more than one hundred fifty 6452

thousand dollars of taxable gross receipts during the calendar 6453
year. Division (E) (1) of this section does not apply to a person 6454
that is a member of a consolidated elected taxpayer; 6455

(2) A public utility that paid the excise tax imposed by 6456
section 5727.24 or 5727.30 of the Revised Code based on one or 6457
more measurement periods that include the entire tax period 6458
under this chapter, except that a public utility that is a 6459
combined company is a taxpayer with regard to the following 6460
gross receipts: 6461

(a) Taxable gross receipts directly attributed to a public 6462
utility activity, but not directly attributed to an activity 6463
that is subject to the excise tax imposed by section 5727.24 or 6464
5727.30 of the Revised Code; 6465

(b) Taxable gross receipts that cannot be directly 6466
attributed to any activity, multiplied by a fraction whose 6467
numerator is the taxable gross receipts described in division 6468
(E) (2) (a) of this section and whose denominator is the total 6469
taxable gross receipts that can be directly attributed to any 6470
activity; 6471

(c) Except for any differences resulting from the use of 6472
an accrual basis method of accounting for purposes of 6473
determining gross receipts under this chapter and the use of the 6474
cash basis method of accounting for purposes of determining 6475
gross receipts under section 5727.24 of the Revised Code, the 6476
gross receipts directly attributed to the activity of a natural 6477
gas company shall be determined in a manner consistent with 6478
division (D) of section 5727.03 of the Revised Code. 6479

As used in division (E) (2) of this section, "combined 6480
company" and "public utility" have the same meanings as in 6481

section 5727.01 of the Revised Code. 6482

(3) A financial institution, as defined in section 5726.01 6483
of the Revised Code, that paid the tax imposed by section 6484
5726.02 of the Revised Code based on one or more taxable years 6485
that include the entire tax period under this chapter; 6486

(4) A person directly or indirectly owned by one or more 6487
financial institutions, as defined in section 5726.01 of the 6488
Revised Code, that paid the tax imposed by section 5726.02 of 6489
the Revised Code based on one or more taxable years that include 6490
the entire tax period under this chapter. 6491

For the purposes of division (E) (4) of this section, a 6492
person owns another person under the following circumstances: 6493

(a) In the case of corporations issuing capital stock, one 6494
corporation owns another corporation if it owns fifty per cent 6495
or more of the other corporation's capital stock with current 6496
voting rights; 6497

(b) In the case of a limited liability company, one person 6498
owns the company if that person's membership interest, as 6499
defined in section 1705.01 or 1706.01 of the Revised Code as 6500
applicable, is fifty per cent or more of the combined membership 6501
interests of all persons owning such interests in the company; 6502

(c) In the case of a partnership, trust, or other 6503
unincorporated business organization other than a limited 6504
liability company, one person owns the organization if, under 6505
the articles of organization or other instrument governing the 6506
affairs of the organization, that person has a beneficial 6507
interest in the organization's profits, surpluses, losses, or 6508
distributions of fifty per cent or more of the combined 6509
beneficial interests of all persons having such an interest in 6510

the organization. 6511

(5) A domestic insurance company or foreign insurance 6512
company, as defined in section 5725.01 of the Revised Code, that 6513
paid the insurance company premiums tax imposed by section 6514
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 6515
insurance company whose gross premiums are subject to tax under 6516
section 3905.36 of the Revised Code based on one or more 6517
measurement periods that include the entire tax period under 6518
this chapter; 6519

(6) A person that solely facilitates or services one or 6520
more securitizations of phase-in-recovery property pursuant to a 6521
final financing order as those terms are defined in section 6522
4928.23 of the Revised Code. For purposes of this division, 6523
"securitization" means transferring one or more assets to one or 6524
more persons and then issuing securities backed by the right to 6525
receive payment from the asset or assets so transferred. 6526

(7) Except as otherwise provided in this division, a pre- 6527
income tax trust as defined in section 5747.01 of the Revised 6528
Code and any pass-through entity of which such pre-income tax 6529
trust owns or controls, directly, indirectly, or constructively 6530
through related interests, more than five per cent of the 6531
ownership or equity interests. If the pre-income tax trust has 6532
made a qualifying pre-income tax trust election under division 6533
(EE) of section 5747.01 of the Revised Code, then the trust and 6534
the pass-through entities of which it owns or controls, 6535
directly, indirectly, or constructively through related 6536
interests, more than five per cent of the ownership or equity 6537
interests, shall not be excluded persons for purposes of the tax 6538
imposed under section 5751.02 of the Revised Code. 6539

(8) Nonprofit organizations or the state and its agencies, 6540

instrumentalities, or political subdivisions. 6541

(F) Except as otherwise provided in divisions (F) (2), (3), 6542
and (4) of this section, "gross receipts" means the total amount 6543
realized by a person, without deduction for the cost of goods 6544
sold or other expenses incurred, that contributes to the 6545
production of gross income of the person, including the fair 6546
market value of any property and any services received, and any 6547
debt transferred or forgiven as consideration. 6548

(1) The following are examples of gross receipts: 6549

(a) Amounts realized from the sale, exchange, or other 6550
disposition of the taxpayer's property to or with another; 6551

(b) Amounts realized from the taxpayer's performance of 6552
services for another; 6553

(c) Amounts realized from another's use or possession of 6554
the taxpayer's property or capital; 6555

(d) Any combination of the foregoing amounts. 6556

(2) "Gross receipts" excludes the following amounts: 6557

(a) Interest income except interest on credit sales; 6558

(b) Dividends and distributions from corporations, and 6559
distributive or proportionate shares of receipts and income from 6560
a pass-through entity as defined under section 5733.04 of the 6561
Revised Code; 6562

(c) Receipts from the sale, exchange, or other disposition 6563
of an asset described in section 1221 or 1231 of the Internal 6564
Revenue Code, without regard to the length of time the person 6565
held the asset. Notwithstanding section 1221 of the Internal 6566
Revenue Code, receipts from hedging transactions also are 6567

excluded to the extent the transactions are entered into 6568
primarily to protect a financial position, such as managing the 6569
risk of exposure to (i) foreign currency fluctuations that 6570
affect assets, liabilities, profits, losses, equity, or 6571
investments in foreign operations; (ii) interest rate 6572
fluctuations; or (iii) commodity price fluctuations. As used in 6573
division (F) (2) (c) of this section, "hedging transaction" has 6574
the same meaning as used in section 1221 of the Internal Revenue 6575
Code and also includes transactions accorded hedge accounting 6576
treatment under statement of financial accounting standards 6577
number 133 of the financial accounting standards board. For the 6578
purposes of division (F) (2) (c) of this section, the actual 6579
transfer of title of real or tangible personal property to 6580
another entity is not a hedging transaction. 6581

(d) Proceeds received attributable to the repayment, 6582
maturity, or redemption of the principal of a loan, bond, mutual 6583
fund, certificate of deposit, or marketable instrument; 6584

(e) The principal amount received under a repurchase 6585
agreement or on account of any transaction properly 6586
characterized as a loan to the person; 6587

(f) Contributions received by a trust, plan, or other 6588
arrangement, any of which is described in section 501(a) of the 6589
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 6590
1, Subchapter (D) of the Internal Revenue Code applies; 6591

(g) Compensation, whether current or deferred, and whether 6592
in cash or in kind, received or to be received by an employee, 6593
former employee, or the employee's legal successor for services 6594
rendered to or for an employer, including reimbursements 6595
received by or for an individual for medical or education 6596
expenses, health insurance premiums, or employee expenses, or on 6597

account of a dependent care spending account, legal services 6598
plan, any cafeteria plan described in section 125 of the 6599
Internal Revenue Code, or any similar employee reimbursement; 6600

(h) Proceeds received from the issuance of the taxpayer's 6601
own stock, options, warrants, puts, or calls, or from the sale 6602
of the taxpayer's treasury stock; 6603

(i) Proceeds received on the account of payments from 6604
insurance policies, except those proceeds received for the loss 6605
of business revenue; 6606

(j) Gifts or charitable contributions received; membership 6607
dues received by trade, professional, homeowners', or 6608
condominium associations; and payments received for educational 6609
courses, meetings, meals, or similar payments to a trade, 6610
professional, or other similar association; and fundraising 6611
receipts received by any person when any excess receipts are 6612
donated or used exclusively for charitable purposes; 6613

(k) Damages received as the result of litigation in excess 6614
of amounts that, if received without litigation, would be gross 6615
receipts; 6616

(l) Property, money, and other amounts received or 6617
acquired by an agent on behalf of another in excess of the 6618
agent's commission, fee, or other remuneration; 6619

(m) Tax refunds, other tax benefit recoveries, and 6620
reimbursements for the tax imposed under this chapter made by 6621
entities that are part of the same combined taxpayer or 6622
consolidated elected taxpayer group, and reimbursements made by 6623
entities that are not members of a combined taxpayer or 6624
consolidated elected taxpayer group that are required to be made 6625
for economic parity among multiple owners of an entity whose tax 6626

obligation under this chapter is required to be reported and 6627
paid entirely by one owner, pursuant to the requirements of 6628
sections 5751.011 and 5751.012 of the Revised Code; 6629

(n) Pension reversions; 6630

(o) Contributions to capital; 6631

(p) Sales or use taxes collected as a vendor or an out-of- 6632
state seller on behalf of the taxing jurisdiction from a 6633
consumer or other taxes the taxpayer is required by law to 6634
collect directly from a purchaser and remit to a local, state, 6635
or federal tax authority; 6636

(q) In the case of receipts from the sale of cigarettes, 6637
tobacco products, or vapor products by a wholesale dealer, 6638
retail dealer, distributor, manufacturer, vapor distributor, or 6639
seller, all as defined in section 5743.01 of the Revised Code, 6640
an amount equal to the federal and state excise taxes paid by 6641
any person on or for such cigarettes, tobacco products, or vapor 6642
products under subtitle E of the Internal Revenue Code or 6643
Chapter 5743. of the Revised Code; 6644

(r) In the case of receipts from the sale, transfer, 6645
exchange, or other disposition of motor fuel as "motor fuel" is 6646
defined in section 5736.01 of the Revised Code, an amount equal 6647
to the value of the motor fuel, including federal and state 6648
motor fuel excise taxes and receipts from billing or invoicing 6649
the tax imposed under section 5736.02 of the Revised Code to 6650
another person; 6651

(s) In the case of receipts from the sale of beer or 6652
intoxicating liquor, as defined in section 4301.01 of the 6653
Revised Code, by a person holding a permit issued under Chapter 6654
4301. or 4303. of the Revised Code, an amount equal to federal 6655

and state excise taxes paid by any person on or for such beer or 6656
intoxicating liquor under subtitle E of the Internal Revenue 6657
Code or Chapter 4301. or 4305. of the Revised Code; 6658

(t) Receipts realized by a new motor vehicle dealer or 6659
used motor vehicle dealer, as defined in section 4517.01 of the 6660
Revised Code, from the sale or other transfer of a motor 6661
vehicle, as defined in that section, to another motor vehicle 6662
dealer for the purpose of resale by the transferee motor vehicle 6663
dealer, but only if the sale or other transfer was based upon 6664
the transferee's need to meet a specific customer's preference 6665
for a motor vehicle; 6666

(u) Receipts from a financial institution described in 6667
division (E)(3) of this section for services provided to the 6668
financial institution in connection with the issuance, 6669
processing, servicing, and management of loans or credit 6670
accounts, if such financial institution and the recipient of 6671
such receipts have at least fifty per cent of their ownership 6672
interests owned or controlled, directly or constructively 6673
through related interests, by common owners; 6674

(v) Receipts realized from administering anti-neoplastic 6675
drugs and other cancer chemotherapy, biologicals, therapeutic 6676
agents, and supportive drugs in a physician's office to patients 6677
with cancer; 6678

(w) Funds received or used by a mortgage broker that is 6679
not a dealer in intangibles, other than fees or other 6680
consideration, pursuant to a table-funding mortgage loan or 6681
warehouse-lending mortgage loan. Terms used in division (F)(2) 6682
(w) of this section have the same meanings as in section 1322.01 6683
of the Revised Code, except "mortgage broker" means a person 6684
assisting a buyer in obtaining a mortgage loan for a fee or 6685

other consideration paid by the buyer or a lender, or a person 6686
engaged in table-funding or warehouse-lending mortgage loans 6687
that are first lien mortgage loans. 6688

(x) Property, money, and other amounts received by a 6689
professional employer organization, as defined in section 6690
4125.01 of the Revised Code, or an alternate employer 6691
organization, as defined in section 4133.01 of the Revised Code, 6692
from a client employer, as defined in either of those sections 6693
as applicable, in excess of the administrative fee charged by 6694
the professional employer organization or the alternate employer 6695
organization to the client employer; 6696

(y) In the case of amounts retained as commissions by a 6697
permit holder under Chapter 3769. of the Revised Code, an amount 6698
equal to the amounts specified under that chapter that must be 6699
paid to or collected by the tax commissioner as a tax and the 6700
amounts specified under that chapter to be used as purse money; 6701

(z) Qualifying distribution center receipts as determined 6702
under section 5751.40 of the Revised Code. 6703

(aa) Receipts of an employer from payroll deductions 6704
relating to the reimbursement of the employer for advancing 6705
moneys to an unrelated third party on an employee's behalf; 6706

(bb) Cash discounts allowed and taken; 6707

(cc) Returns and allowances; 6708

(dd) Bad debts from receipts on the basis of which the tax 6709
imposed by this chapter was paid in a prior quarterly tax 6710
payment period. For the purpose of this division, "bad debts" 6711
means any debts that have become worthless or uncollectible 6712
between the preceding and current quarterly tax payment periods, 6713
have been uncollected for at least six months, and that may be 6714

claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered;

(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;

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

(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.

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

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

(jj) Qualifying integrated supply chain receipts as

determined under section 5751.42 of the Revised Code. 6744

(kk) In the case of a railroad company described in 6745
division (D) (9) of section 5727.01 of the Revised Code that 6746
purchases dyed diesel fuel directly from a supplier as defined 6747
by section 5736.01 of the Revised Code, an amount equal to the 6748
product of the number of gallons of dyed diesel fuel purchased 6749
directly from such a supplier multiplied by the average 6750
wholesale price for a gallon of diesel fuel as determined under 6751
section 5736.02 of the Revised Code for the period during which 6752
the fuel was purchased multiplied by a fraction, the numerator 6753
of which equals the rate of tax levied by section 5736.02 of the 6754
Revised Code less the rate of tax computed in section 5751.03 of 6755
the Revised Code, and the denominator of which equals the rate 6756
of tax computed in section 5751.03 of the Revised Code. 6757

(ll) Receipts realized by an out-of-state disaster 6758
business from disaster work conducted in this state during a 6759
disaster response period pursuant to a qualifying solicitation 6760
received by the business. Terms used in division (F) (2) (ll) of 6761
this section have the same meanings as in section 5703.94 of the 6762
Revised Code. 6763

(mm) In the case of receipts from the sale or transfer of 6764
a mortgage-backed security or a mortgage loan by a mortgage 6765
lender holding a valid certificate of registration issued under 6766
Chapter 1322. of the Revised Code or by a person that is a 6767
member of the mortgage lender's consolidated elected taxpayer 6768
group, an amount equal to the principal balance of the mortgage 6769
loan. 6770

(nn) In the case of amounts collected by a sports gaming 6771
agent from sports gaming, amounts in excess of the agent's 6772
sports gaming receipts. As used in this division, "sports gaming 6773

agent" has the same meaning as in section 3775.01 of the Revised Code and "sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code. 6774
6775
6776

(oo) Any receipts for which the tax imposed by this chapter is prohibited by the constitution or laws of the United States or the constitution of this state. 6777
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6779

(3) In the case of a taxpayer when acting as a real estate broker, "gross receipts" includes only the portion of any fee for the service of a real estate broker, or service of a real estate salesperson associated with that broker, that is retained by the broker and not paid to an associated real estate salesperson or another real estate broker. For the purposes of this division, "real estate broker" and "real estate salesperson" have the same meanings as in section 4735.01 of the Revised Code. 6780
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(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly. 6789
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(G) "Taxable gross receipts" means gross receipts situated to this state under section 5751.033 of the Revised Code. 6796
6797

(H) A person has "substantial nexus with this state" if any of the following applies. The person: 6798
6799

(1) Owns or uses a part or all of its capital in this state; 6800
6801

(2) Holds a certificate of compliance with the laws of 6802

this state authorizing the person to do business in this state; 6803

(3) Has bright-line presence in this state; 6804

(4) Otherwise has nexus with this state to an extent that 6805
the person can be required to remit the tax imposed under this 6806
chapter under the Constitution of the United States. 6807

(I) A person has "bright-line presence" in this state for 6808
a reporting period and for the remaining portion of the calendar 6809
year if any of the following applies. The person: 6810

(1) Has at any time during the calendar year property in 6811
this state with an aggregate value of at least fifty thousand 6812
dollars. For the purpose of division (I)(1) of this section, 6813
owned property is valued at original cost and rented property is 6814
valued at eight times the net annual rental charge. 6815

(2) Has during the calendar year payroll in this state of 6816
at least fifty thousand dollars. Payroll in this state includes 6817
all of the following: 6818

(a) Any amount subject to withholding by the person under 6819
section 5747.06 of the Revised Code; 6820

(b) Any other amount the person pays as compensation to an 6821
individual under the supervision or control of the person for 6822
work done in this state; and 6823

(c) Any amount the person pays for services performed in 6824
this state on its behalf by another. 6825

(3) Has during the calendar year taxable gross receipts of 6826
at least five hundred thousand dollars. 6827

(4) Has at any time during the calendar year within this 6828
state at least twenty-five per cent of the person's total 6829

property, total payroll, or total gross receipts. 6830

(5) Is domiciled in this state as an individual or for 6831
corporate, commercial, or other business purposes. 6832

(J) "Tangible personal property" has the same meaning as 6833
in section 5739.01 of the Revised Code. 6834

(K) "Internal Revenue Code" means the Internal Revenue 6835
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 6836
used in this chapter that is not otherwise defined has the same 6837
meaning as when used in a comparable context in the laws of the 6838
United States relating to federal income taxes unless a 6839
different meaning is clearly required. Any reference in this 6840
chapter to the Internal Revenue Code includes other laws of the 6841
United States relating to federal income taxes. 6842

(L) "Calendar quarter" means a three-month period ending 6843
on the thirty-first day of March, the thirtieth day of June, the 6844
thirtieth day of September, or the thirty-first day of December. 6845

(M) "Tax period" means the calendar quarter or calendar 6846
year on the basis of which a taxpayer is required to pay the tax 6847
imposed under this chapter. 6848

(N) "Calendar year taxpayer" means a taxpayer for which 6849
the tax period is a calendar year. 6850

(O) "Calendar quarter taxpayer" means a taxpayer for which 6851
the tax period is a calendar quarter. 6852

(P) "Agent" means a person authorized by another person to 6853
act on its behalf to undertake a transaction for the other, 6854
including any of the following: 6855

(1) A person receiving a fee to sell financial 6856
instruments; 6857

- (2) A person retaining only a commission from a transaction with the other proceeds from the transaction being remitted to another person; 6858
6859
6860
- (3) A person issuing licenses and permits under section 1533.13 of the Revised Code; 6861
6862
- (4) A lottery sales agent holding a valid license issued under section 3770.05 of the Revised Code; 6863
6864
- (5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code. 6865
6866
- (Q) "Received" includes amounts accrued under the accrual method of accounting. 6867
6868
- (R) "Reporting person" means a person in a consolidated elected taxpayer or combined taxpayer group that is designated by that group to legally bind the group for all filings and tax liabilities and to receive all legal notices with respect to matters under this chapter, or, for the purposes of section 5751.04 of the Revised Code, a separate taxpayer that is not a member of such a group. 6869
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- Sec. 5753.01.** As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code: 6876
6877
- (A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code. 6878
6879
- (B) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code. 6880
6881
- (C) "Casino operator" has the same meaning as in section 3772.01 of the Revised Code. 6882
6883
- (D) "Gross casino revenue" means the total amount of money 6884

exchanged for the purchase of chips, tokens, tickets, electronic 6885
cards, or similar objects by casino patrons, less winnings paid 6886
to wagerers. "Gross casino revenue" does not include ~~the~~ 6887
~~issuance to casino patrons or wagering by casino patrons of any~~ 6888
~~promotional gaming credit as defined in section 3772.01 of the~~ 6889
~~Revised Code. When issuance of the promotional gaming credit~~ 6890
~~requires money exchanged as a match from the patron, the~~ 6891
~~excludible portion of the promotional gaming credit does not~~ 6892
~~include the portion of the wager purchased by the patron.~~ sports 6893
gaming receipts. 6894

(E) "Person" has the same meaning as in section 3772.01 of 6895
the Revised Code. 6896

(F) "Slot machine" has the same meaning as in section 6897
3772.01 of the Revised Code. 6898

(G) "Sports gaming facility" and "sports gaming agent" 6899
have the same meanings as in section 3775.01 of the Revised 6900
Code. 6901

(H) "Sports gaming receipts" means the total gross 6902
receipts received by a sports gaming agent from the operation of 6903
sports gaming in this state, less the total of the following: 6904

(1) All cash and cash equivalents paid as winnings to 6905
sports gaming patrons; 6906

(2) The dollar amount of all voided wagers. 6907

(I) "Table game" has the same meaning as in section 6908
3772.01 of the Revised Code. 6909

~~(H)~~ (J) "Taxpayer" means a casino operator subject to the 6910
tax levied under section 5753.02 of the Revised Code or a sports 6911
gaming agent subject to the tax levied under section 5753.021 of 6912

the Revised Code. 6913

(K) "Tax period" means one twenty-four-hour period with 6914
regard to which a ~~casino operator taxpayer~~ is required to pay 6915
the tax levied by ~~this chapter~~ section 5753.02 or 5753.021 of 6916
the Revised Code. 6917

Sec. 5753.021. For the purposes of funding the education 6918
needs of this state, funding efforts to alleviate problem sports 6919
gaming, and defraying the costs of enforcing and administering 6920
the law governing sports gaming and the tax levied by this 6921
section, a tax is hereby levied on the sports gaming receipts of 6922
a sports gaming agent at the rate of ten per cent of the sports 6923
gaming receipts received by the agent from the operation of 6924
sports gaming in this state. 6925

The tax imposed under this section is in addition to any 6926
other taxes or fees imposed under the Revised Code. 6927

Sec. 5753.03. (A) For the purpose of receiving and 6928
distributing, and accounting for, revenue received from the tax 6929
levied by section 5753.02 of the Revised Code, the following 6930
funds are created in the state treasury: 6931

- (1) The casino tax revenue fund; 6932
- (2) The gross casino revenue county fund; 6933
- (3) The gross casino revenue county student fund; 6934
- (4) The gross casino revenue host city fund; 6935
- (5) The Ohio state racing commission fund; 6936
- (6) The Ohio law enforcement training fund; 6937
- (7) The problem casino gambling and addictions fund; 6938
- (8) The casino control commission fund; 6939

(9) The casino tax administration fund;	6940
(10) The peace officer training academy fund;	6941
(11) The criminal justice services casino tax revenue fund.	6942 6943
(B) All moneys collected from the tax levied under this chapter <u>section 5753.02 of the Revised Code</u> shall be deposited	6944 6945
into the casino tax revenue fund.	6946
(C) From the casino tax revenue fund the director of	6947
budget and management shall transfer as needed to the tax refund	6948
fund amounts equal to the refunds certified by the tax	6949
commissioner under section 5753.06 of the Revised Code <u>and</u>	6950
<u>attributable to the tax levied under section 5753.02 of the</u>	6951
<u>Revised Code.</u>	6952
(D) After making any transfers required by division (C) of	6953
this section, but not later than the fifteenth day of the month	6954
following the end of each calendar quarter, the director of	6955
budget and management shall transfer amounts to each fund as	6956
follows:	6957
(1) Fifty-one per cent to the gross casino revenue county	6958
fund to make payments as required by Section 6(C) (3) (a) of	6959
Article XV, Ohio Constitution;	6960
(2) Thirty-four per cent to the gross casino revenue	6961
county student fund to make payments as required by Section 6(C)	6962
(3) (b) of Article XV, Ohio Constitution and as provided in	6963
section 5753.11 of the Revised Code;	6964
(3) Five per cent to the gross casino revenue host city	6965
fund for the benefit of the cities in which casino facilities	6966
are located;	6967

(4) Three per cent to the Ohio state racing commission 6968
fund to support the efforts and activities of the Ohio state 6969
racing commission to promote horse racing in this state at which 6970
the pari-mutuel system of wagering is conducted; 6971

(5) Two per cent to the Ohio law enforcement training fund 6972
to support law enforcement functions in the state; 6973

(6) Two per cent to the problem casino gambling and 6974
addictions fund to support efforts of the department of mental 6975
health and addiction services to alleviate problem gambling and 6976
substance abuse and related research in the state under section 6977
5119.47 of the Revised Code; 6978

(7) Three per cent to the casino control commission fund 6979
to support the operations of the Ohio casino control commission 6980
and to defray the cost of administering the tax levied under 6981
section 5753.02 of the Revised Code. 6982

Payments under divisions (D) (1) and (3) of this section 6983
shall be made by the end of the month following the end of the 6984
quarterly period. The tax commissioner shall make the data 6985
available to the director of budget and management for this 6986
purpose. 6987

Money in the Ohio state racing commission fund shall be 6988
distributed at the discretion of the Ohio state racing 6989
commission for the purpose stated in division (D) (4) of this 6990
section by the end of the month following the end of the 6991
quarterly period. The commission may retain up to five per cent 6992
of the amount transferred to the fund under division (D) (4) of 6993
this section for operating expenses necessary for the 6994
administration of the fund. 6995

Payments from the gross casino revenue county student fund 6996

as required under section 5753.11 of the Revised Code shall be 6997
made by the last day of January and by the last day of August of 6998
each year, beginning in 2013. The tax commissioner shall make 6999
the data available to the director of budget and management for 7000
this purpose. 7001

Of the money credited to the Ohio law enforcement training 7002
fund, the director of budget and management shall distribute 7003
eighty-five per cent of the money to the police officer training 7004
academy fund for the purpose of supporting the law enforcement 7005
training efforts of the Ohio peace officer training academy and 7006
fifteen per cent of the money to the criminal justice services 7007
casino tax revenue fund for the purpose of supporting the law 7008
enforcement training efforts of the division of criminal justice 7009
services. 7010

(E) (1) The tax commissioner shall serve as an agent of the 7011
counties of this state only for the purposes of this division 7012
and solely to make payments directly to municipal corporations 7013
and school districts, as applicable, on the counties' behalf. 7014

(2) On or before the last day of the month following the 7015
end of each calendar quarter, the tax commissioner shall provide 7016
for payment from the funds referenced in divisions (D) (1) and 7017
(3) of this section to each county and municipal corporation as 7018
prescribed in those divisions. 7019

(3) On or before the last day of January and the last day 7020
of August each year, the commissioner shall provide for payments 7021
from the fund referenced in division (D) (2) of this section to 7022
each school district as prescribed in that division. 7023

(F) The director of budget and management shall transfer 7024
one per cent of the money credited to the casino control 7025

commission fund to the casino tax administration fund. The tax 7026
commissioner shall use the casino tax administration fund to 7027
defray the costs incurred in administering the tax levied ~~by~~ 7028
~~this chapter~~ under section 5753.02 of the Revised Code. 7029

(G) All investment earnings of the gross casino revenue 7030
county student fund shall be credited to the fund. 7031

Sec. 5753.031. (A) For the purpose of receiving and 7032
distributing, and accounting for, revenue received from the tax 7033
levied by section 5753.021 of the Revised Code and from fines 7034
imposed under Chapter 3775. of the Revised Code, the following 7035
funds are created in the state treasury: 7036

(1) The sports gaming revenue fund; 7037

(2) The sports gaming tax administration fund, which the 7038
tax commissioner shall use to defray the costs incurred in 7039
administering the tax levied by section 5753.021 of the Revised 7040
Code; 7041

(3) The sports gaming profits education fund, which shall 7042
be used for the support of public and nonpublic education for 7043
students in grades kindergarten through twelve as determined in 7044
appropriations made by the general assembly; 7045

(4) The problem sports gaming fund. 7046

(B) (1) All of the following shall be deposited into the 7047
sports gaming revenue fund: 7048

(a) All money collected from the tax levied under section 7049
5753.021 of the Revised Code; 7050

(b) The fee for an initial or renewed sports gaming agent 7051
license collected under division (D) of section 3775.04 of the 7052
Revised Code; 7053

(c) The fee for an initial or renewed management services provider license collected under division (B) (3) of section 3775.05 of the Revised Code; 7054
7055
7056

(d) Unclaimed winnings collected under division (F) of section 3775.09 of the Revised Code; 7057
7058

(e) Any fines collected under Chapter 3775. of the Revised Code. 7059
7060

(2) All other fees collected under Chapter 3775. of the Revised Code shall be deposited into the casino control commission fund created under section 5753.03 of the Revised Code. 7061
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(C) (1) From the sports gaming revenue fund, the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.021 of the Revised Code. 7065
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(2) Not later than the fifteenth day of each month, the director of budget and management shall transfer from the sports gaming revenue fund to the sports gaming tax administration fund the amount necessary to reimburse the department of taxation's actual expenses incurred in administering the tax levied under section 5753.021 of the Revised Code. 7071
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(3) Of the amount in the sports gaming revenue fund remaining after making the transfers required by divisions (C) (1) and (2) of this section, the director of budget and management shall transfer, on or before the fifteenth day of the month following the end of each calendar quarter, amounts to each fund as follows: 7077
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(a) Ninety-eight per cent to the sports gaming profits 7083
education fund; 7084

(b) Two per cent to the problem sports gaming fund. 7085

(D) All interest generated by the funds created under this 7086
section shall be credited back to them. 7087

Sec. 5753.04. (A) Daily each day banks are open for 7088
business, not later than noon, a ~~casino operator~~ each taxpayer 7089
shall file a return electronically with the tax commissioner. 7090
The return shall be in the form required by the tax 7091
commissioner, and shall reflect the relevant tax period. The 7092
return shall include, but is not limited to, the amount of the 7093
~~casino operator's~~ taxpayer's gross casino revenue or sports 7094
gaming receipts for the tax period and the amount of tax due 7095
under section 5753.02 or 5753.021 of the Revised Code for the 7096
tax period. The ~~casino operator~~ taxpayer shall remit 7097
electronically with the return the tax due. 7098

(B) If a sports gaming agent's sports gaming receipts for 7099
a tax period are less than zero because the winnings paid by the 7100
agent to wagerers exceeds the agent's total gross receipts from 7101
the operation of sports gaming for that tax period, the tax 7102
commissioner shall allow the agent to carry forward the deficit 7103
to subsequent tax periods until the agent's sports gaming 7104
receipts are greater than zero. 7105

A deficit may not be carried back to a prior tax period 7106
and no payment previously made shall be refunded, except if the 7107
agent surrenders its sports gaming agent license and the agent's 7108
last return reported a deficit. In that case, the commissioner 7109
shall multiply the deficit by ten per cent and pay that amount 7110
to the agent in the manner prescribed by the commissioner. 7111

(C) If ~~the~~ a casino operator or sports gaming agent ceases 7112
to be a taxpayer at any time, the ~~casino operator or agent~~ shall 7113
indicate the last date for which the ~~casino operator or agent~~ 7114
was liable for the tax. The return shall include a space for 7115
this purpose. 7116

(D) Except as otherwise provided in division (A) of 7117
section 3775.13 of the Revised Code, the information in a return 7118
a sports gaming agent files with the tax commissioner under this 7119
section concerning sports gaming receipts is subject to 7120
disclosure as a public record under section 149.43 of the 7121
Revised Code. 7122

Sec. 5753.05. (A) (1) A ~~casino operator taxpayer~~ who fails 7123
to file a return or to remit the tax due as required by section 7124
5753.04 of the Revised Code shall pay a penalty not to exceed 7125
the greater of five hundred dollars or ten per cent of the tax 7126
due. 7127

(2) If the tax commissioner finds additional tax to be 7128
due, the tax commissioner may impose an additional penalty of up 7129
to fifteen per cent of the additional tax found to be due. A 7130
delinquent payment of tax made as the result of a notice or an 7131
audit is subject to the additional penalty imposed by this 7132
division. 7133

(3) If a ~~casino operator taxpayer~~ fails to file a return 7134
electronically or to remit the tax electronically, the tax 7135
commissioner may impose an additional penalty of fifty dollars 7136
or ten per cent of the tax due as shown on the return, whichever 7137
is greater. 7138

(B) If the tax due under section 5753.02 or 5753.021 of 7139
the Revised Code is not timely paid, the ~~casino operator~~ 7140

taxpayer shall pay interest at the rate per annum prescribed in 7141
section 5703.47 of the Revised Code beginning on the day the tax 7142
was due through the day the tax is paid or an assessment is 7143
issued, whichever occurs first. 7144

(C) The tax commissioner shall collect any penalty or 7145
interest as if it were the tax levied by section 5753.02 or 7146
5753.021 of the Revised Code, as applicable. Penalties and 7147
interest shall be treated as if they were revenue arising from 7148
the applicable tax ~~levied by section 5753.02 of the Revised~~ 7149
~~Code~~. 7150

(D) The tax commissioner may abate all or a portion of any 7151
penalty imposed under this section and may adopt rules governing 7152
abatements. 7153

(E) If a casino operator or sports gaming agent fails to 7154
file a return or remit the tax due as required by section 7155
5753.04 of the Revised Code within a period of one year after 7156
the due date for filing the return or remitting the tax, the 7157
Ohio casino control commission may suspend the ~~casino operator's~~ 7158
or agent's license. 7159

Sec. 5753.06. (A) A ~~casino operator~~ taxpayer may apply to 7160
the tax commissioner for refund of the amount of taxes under 7161
section 5753.02 or 5753.021 of the Revised Code that were 7162
overpaid, paid illegally or erroneously, or paid on an illegal 7163
or erroneous assessment. The application shall be on a form 7164
prescribed by the tax commissioner. The ~~casino operator~~ taxpayer 7165
shall provide the amount of the requested refund along with the 7166
claimed reasons for, and documentation to support, the issuance 7167
of a refund. The ~~casino operator~~ taxpayer shall file the 7168
application with the tax commissioner within four years after 7169
the date the payment was made, unless the applicant has waived 7170

the time limitation under division (D) of section 5753.07 of the Revised Code. In the latter event, the four-year limitation is extended for the same period of time as the waiver.

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

(C) Interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was due or the date payment of the tax was made. Except as provided in section 5753.07 of the Revised Code, the tax commissioner may, with the consent of the ~~casino operator~~ taxpayer, provide for crediting against the tax due for a tax period, the amount of any refund due the ~~casino operator~~ taxpayer for a preceding tax period.

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

Sec. 5753.061. As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest

arising from any of the foregoing. A debt to the state is not a 7201
"debt to the state" as used in this section unless the liability 7202
underlying the debt to the state has become incontestable 7203
because the time for appealing, reconsidering, reassessing, or 7204
otherwise questioning the liability has expired or the liability 7205
has been finally determined to be valid. 7206

If a ~~casino operator~~ taxpayer who is entitled to a refund 7207
under section 5753.06 of the Revised Code owes a debt to the 7208
state, the amount refundable may be applied in satisfaction of 7209
the debt to the state. If the amount refundable is less than the 7210
amount of the debt to the state, the amount refundable may be 7211
applied in partial satisfaction of the debt. If the amount 7212
refundable is greater than the amount of the debt, the amount 7213
refundable remaining after satisfaction of the debt shall be 7214
refunded to the ~~casino operator~~ taxpayer. 7215

Sec. 5753.07. (A) (1) The tax commissioner may issue an 7216
assessment, based on any information in the tax commissioner's 7217
possession, against a ~~casino operator~~ taxpayer who fails to pay 7218
the tax levied under section 5753.02 or 5753.021 of the Revised 7219
Code or to file a return under section 5753.04 of the Revised 7220
Code. The tax commissioner shall give the ~~casino operator~~ 7221
taxpayer written notice of the assessment under section 5703.37 7222
of the Revised Code. With the notice, the tax commissioner shall 7223
include instructions on how to petition for reassessment and on 7224
how to request a hearing with respect to the petition. 7225

(2) Unless the ~~casino operator~~ taxpayer, within sixty days 7226
after service of the notice of assessment, files with the tax 7227
commissioner, either personally or by certified mail, a written 7228
petition signed by the ~~casino operator~~ taxpayer, or by the 7229
~~casino operator's~~ taxpayer's authorized agent who has knowledge 7230

of the facts, the assessment becomes final, and the amount of 7231
the assessment is due and payable from the ~~casino operator~~ 7232
taxpayer to the treasurer of state. The petition shall indicate 7233
the ~~casino operator's taxpayer's~~ objections to the assessment. 7234
Additional objections may be raised in writing if they are 7235
received by the tax commissioner before the date shown on the 7236
final determination. 7237

(3) If a petition for reassessment has been properly 7238
filed, the tax commissioner shall proceed under section 5703.60 7239
of the Revised Code. 7240

(4) After an assessment becomes final, if any portion of 7241
the assessment, including penalties and accrued interest, 7242
remains unpaid, the tax commissioner may file a certified copy 7243
of the entry making the assessment final in the office of the 7244
clerk of the court of common pleas of Franklin county or in the 7245
office of the clerk of the court of common pleas of the county 7246
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 7247
~~operator's taxpayer's~~ casino facility or sports gaming facility 7248
is located, or the ~~casino operator's taxpayer's~~ principal place 7249
of business in this state is located. Immediately upon the 7250
filing of the entry, the clerk shall enter a judgment for the 7251
state against the taxpayer assessed in the amount shown on the 7252
entry. The judgment may be filed by the clerk in a loose-leaf 7253
book entitled, "special judgments for the gross casino revenue 7254
tax and sports gaming receipts tax." The judgment has the same 7255
effect as other judgments. Execution shall issue upon the 7256
judgment at the request of the tax commissioner, and all laws 7257
applicable to sales on execution apply to sales made under the 7258
judgment. 7259

(5) If the assessment is not paid in its entirety within 7260

sixty days after the day the assessment was issued, the portion 7261
of the assessment consisting of tax due shall bear interest at 7262
the rate per annum prescribed by section 5703.47 of the Revised 7263
Code from the day the tax commissioner issued the assessment 7264
until the assessment is paid or until it is certified to the 7265
attorney general for collection under section 131.02 of the 7266
Revised Code, whichever comes first. If the unpaid portion of 7267
the assessment is certified to the attorney general for 7268
collection, the entire unpaid portion of the assessment shall 7269
bear interest at the rate per annum prescribed by section 7270
5703.47 of the Revised Code from the date of certification until 7271
the date it is paid in its entirety. Interest shall be paid in 7272
the same manner as the tax levied under section 5753.02 or 7273
5753.021 of the Revised Code, as applicable, and may be 7274
collected by the issuance of an assessment under this section. 7275

(B) If the tax commissioner believes that collection of 7276
the tax levied under section 5753.02 or 5753.021 of the Revised 7277
Code will be jeopardized unless proceedings to collect or secure 7278
collection of the tax are instituted without delay, the 7279
commissioner may issue a jeopardy assessment against the ~~casino-~~ 7280
~~operator who taxpayer that~~ is liable for the tax. Immediately 7281
upon the issuance of a jeopardy assessment, the tax commissioner 7282
shall file an entry with the clerk of the court of common pleas 7283
in the manner prescribed by division (A) (4) of this section, and 7284
the clerk shall proceed as directed in that division. Notice of 7285
the jeopardy assessment shall be served on the ~~casino operator-~~ 7286
~~taxpayer~~ or the ~~casino operator's taxpayer's~~ authorized agent 7287
under section 5703.37 of the Revised Code within five days after 7288
the filing of the entry with the clerk. The total amount 7289
assessed is immediately due and payable, unless the ~~casino-~~ 7290
~~operator taxpayer~~ assessed files a petition for reassessment 7291

under division (A) (2) of this section and provides security in a 7292
form satisfactory to the tax commissioner that is in an amount 7293
sufficient to satisfy the unpaid balance of the assessment. If a 7294
petition for reassessment has been filed, and if satisfactory 7295
security has been provided, the tax commissioner shall proceed 7296
under division (A) (3) of this section. Full or partial payment 7297
of the assessment does not prejudice the tax commissioner's 7298
consideration of the petition for reassessment. 7299

(C) The tax commissioner shall immediately forward to the 7300
treasurer of state all amounts the tax commissioner receives 7301
under this section, and the amounts forwarded shall be treated 7302
as if they were revenue arising from the tax levied under 7303
section 5753.02 or 5753.021 of the Revised Code, as applicable. 7304

(D) Except as otherwise provided in this division, no 7305
assessment shall be issued against a ~~casino operator taxpayer~~ 7306
for the tax levied under section 5753.02 or 5753.021 of the 7307
Revised Code more than four years after the due date for filing 7308
the return for the tax period for which the tax was reported, or 7309
more than four years after the return for the tax period was 7310
filed, whichever is later. This division does not bar an 7311
assessment against a ~~casino operator taxpayer~~ who fails to file 7312
a return as required by section 5753.04 of the Revised Code or 7313
who files a fraudulent return, or when the ~~casino operator~~ 7314
~~taxpayer~~ and the tax commissioner waive in writing the time 7315
limitation. 7316

(E) If the tax commissioner possesses information that 7317
indicates that the amount of tax a ~~casino operator taxpayer~~ is 7318
liable to pay under section 5753.02 or 5753.021 of the Revised 7319
Code exceeds the amount the ~~casino operator taxpayer~~ paid, the 7320
tax commissioner may audit a sample of the ~~casino operator's~~ 7321

taxpayer's gross casino revenue or sports gaming receipts, as 7322
applicable, over a representative period of time to ascertain 7323
the amount of tax due, and may issue an assessment based on the 7324
audit. The tax commissioner shall make a good faith effort to 7325
reach agreement with the ~~casino operator taxpayer~~ in selecting a 7326
representative sample. The tax commissioner may apply a sampling 7327
method only if the tax commissioner has prescribed the method by 7328
rule. 7329

(F) If the whereabouts of a ~~casino operator taxpayer~~ who 7330
is liable for the tax levied under section 5753.02 or 5753.021 7331
of the Revised Code are unknown to the tax commissioner, the tax 7332
commissioner shall proceed under section 5703.37 of the Revised 7333
Code. 7334

~~(G) If a casino operator fails to pay the tax levied under~~ 7335
~~section 5753.02 of the Revised Code within a period of one year~~ 7336
~~after the due date for remitting the tax, the Ohio casino~~ 7337
~~control commission may suspend the casino operator's license.~~ 7338

Sec. 5753.08. If a ~~casino operator taxpayer~~ who is liable 7339
for the tax levied under section 5753.02 or 5753.021 of the 7340
Revised Code sells ~~the a~~ casino facility or sports gaming 7341
facility, disposes of ~~the a~~ casino facility or sports gaming 7342
facility in any manner other than in the regular course of 7343
business, or quits the casino gaming or sports gaming business, 7344
any tax owed by that person becomes immediately due and payable, 7345
and the person shall pay the tax due, including any applicable 7346
penalties and interest. The person's successor shall withhold a 7347
sufficient amount of the purchase money to cover the amounts due 7348
and unpaid until the predecessor produces a receipt from the tax 7349
commissioner showing that the amounts due have been paid or a 7350
certificate indicating that no taxes are due. If the successor 7351

fails to withhold purchase money, the successor is personally 7352
liable, up to the purchase money amount, for amounts that were 7353
unpaid during the operation of the business by the predecessor. 7354

Sec. 5753.10. The tax commissioner may prescribe 7355
requirements for the keeping of records and pertinent documents, 7356
for the filing of copies of federal income tax returns and 7357
determinations, and for computations reconciling federal income 7358
tax returns with the return required by section 5753.04 of the 7359
Revised Code. The tax commissioner may require a ~~casino operator~~ 7360
taxpayer, by rule or by notice served on the ~~casino operator~~ 7361
taxpayer, to keep records and other documents that the tax 7362
commissioner considers necessary to show the extent to which the 7363
~~casino operator taxpayer~~ is subject to this chapter. The records 7364
and other documents shall be open to inspection by the tax 7365
commissioner during business hours, and shall be preserved for a 7366
period of four years unless the tax commissioner, in writing, 7367
consents to their destruction within that period, or by order 7368
served on the ~~casino operator taxpayer~~ requires that they be 7369
kept longer. If the records are normally kept electronically by 7370
the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ 7371
shall provide the records to the tax commissioner electronically 7372
at the tax commissioner's request. 7373

Any information required by the tax commissioner under 7374
this section is confidential under section 5703.21 of the 7375
Revised Code. 7376

Section 2. That existing sections 109.32, 109.572, 7377
718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 7378
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 7379
2915.13, 3770.03, 3770.06, 3770.07, 3770.10, 3772.01, 3772.02, 7380
3772.03, 3772.062, 3772.07, 5703.21, 5747.02, 5747.063, 5747.08, 7381

5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 7382
5753.061, 5753.07, 5753.08, and 5753.10 of the Revised Code are 7383
hereby repealed. 7384

Section 3. All of the following shall begin not earlier 7385
than January 1, 2022: 7386

(A) The operation of sports gaming under Chapter 3775. of 7387
the Revised Code, as enacted by this act; 7388

(B) The operation of the sports gaming lottery under 7389
section 3770.23 of the Revised Code, as enacted by this act; 7390

(C) The operation of electronic instant bingo under 7391
Chapter 2915. of the Revised Code, as amended by this act. 7392

Section 4. (A) Notwithstanding division (F) of section 7393
121.95 of the Revised Code, during the period beginning on the 7394
effective date of this section and ending on December 31, 2021, 7395
the Ohio Casino Control Commission may adopt new regulatory 7396
restrictions pursuant to Chapter 3775. of the Revised Code, as 7397
enacted by this act, without simultaneously removing two or more 7398
other existing regulatory restrictions. 7399

(B) As soon as practicable after December 31, 2021, the 7400
Ohio Casino Control Commission shall update its base inventory 7401
of regulatory restrictions created under section 121.95 of the 7402
Revised Code to include each new regulatory restriction 7403
described in division (A) of this section. 7404

Section 5. (A) There is the Select Committee on iLottery, 7405
which shall study the potential effect of online lottery ticket 7406
sales on retail lottery ticket sales in this state. 7407

(B) The Select Committee shall consist of the following 7408
nine members: 7409

(1) Two members of the Senate appointed by the President	7410
of the Senate;	7411
(2) One member of the Senate appointed by the Senate	7412
Minority Leader;	7413
(3) Two members of the House of Representatives appointed	7414
by the Speaker of the House of Representatives;	7415
(4) One member of the House of Representatives appointed	7416
by the Minority Leader of the House of Representatives;	7417
(5) One member of the public appointed by the President of	7418
the Senate;	7419
(6) One member of the public appointed by the Speaker of	7420
the House of Representatives;	7421
(7) One member of the public appointed by the Governor.	7422
(C) The Select Committee shall elect a chairperson from	7423
among its members. Vacancies on the Select Committee shall be	7424
filled in the manner provided for original appointments. Members	7425
of the Select Committee shall serve without compensation.	7426
(D) Not later than January 1, 2022, the Select Committee	7427
shall submit a report of its findings to the General Assembly.	7428
After it submits the report, the Select Committee shall cease to	7429
exist.	7430
Section 6. Sections 109.572, 2915.081, 2915.082, 3772.01,	7431
and 3772.07 of the Revised Code as presented in this act take	7432
effect on the later of October 9, 2021, or the effective date of	7433
this section. (October 9, 2021, is the effective date of earlier	7434
amendments to those sections by H.B. 263 of the 133rd General	7435
Assembly.)	7436

Section 7. The General Assembly, applying the principle 7437
stated in division (B) of section 1.52 of the Revised Code that 7438
amendments are to be harmonized if reasonably capable of 7439
simultaneous operation, finds that the following sections, 7440
presented in this act as composites of the sections as amended 7441
by the acts indicated, are the resulting versions of the 7442
sections in effect prior to the effective date of the sections 7443
as presented in this act: 7444

Section 109.572 of the Revised Code as amended by both 7445
H.B. 263 and S.B. 260 of the 133rd General Assembly. 7446

Section 3772.03 of the Revised Code as amended by both 7447
H.B. 49 and H.B. 132 of the 132nd General Assembly. 7448

Section 5751.01 of the Revised Code as amended by H.B. 7449
150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General 7450
Assembly. 7451