

I_134_1360-4

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, 3123.89, 3123.90, 3770.03, 4
3770.06, 3770.07, 3770.071, 3770.073, 3770.10, 5
3772.01, 3772.02, 3772.03, 3772.062, 3772.07, 6
5703.21, 5747.02, 5747.062, 5747.063, 5747.08, 7
5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 8
5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 9
and 5753.10 and to enact sections 2915.14, 10
2915.15, 3770.23, 3772.37, 3775.01, 3775.02, 11
3775.03, 3775.04, 3775.041, 3775.05, 3775.06, 12
3775.07, 3775.08, 3775.09, 3775.10, 3775.11, 13
3775.12, 3775.13, 3775.14, 3775.99, 5753.021, 14
and 5753.031 of the Revised Code to legalize and 15
regulate sports gaming in this state, to levy a 16
tax on businesses that provide sports gaming, 17
and to make other changes to the Gambling Law. 18

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



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Section 1. That sections 109.32, 109.572, 718.031, 718.08, 19
2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 20
2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 21
3123.89, 3123.90, 3770.03, 3770.06, 3770.07, 3770.071, 3770.073, 22
3770.10, 3772.01, 3772.02, 3772.03, 3772.062, 3772.07, 5703.21, 23
5747.02, 5747.062, 5747.063, 5747.08, 5747.20, 5751.01, 5753.01, 24
5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 25
and 5753.10 be amended and sections 2915.14, 2915.15, 3770.23, 26
3772.37, 3775.01, 3775.02, 3775.03, 3775.04, 3775.041, 3775.05, 27
3775.06, 3775.07, 3775.08, 3775.09, 3775.10, 3775.11, 3775.12, 28
3775.13, 3775.14, 3775.99, 5753.021, and 5753.031 of the Revised 29
Code be enacted to read as follows: 30

Sec. 109.32. (A) All annual filing fees obtained by the 31
attorney general pursuant to section 109.31 of the Revised Code, 32
all receipts obtained from the sale of the charitable 33
foundations directory, all registration fees received by the 34
attorney general, bond forfeitures, awards of costs and 35
attorney's fees, and civil penalties assessed under Chapter 36
1716. of the Revised Code, all license fees received by the 37
attorney general under section 2915.08, 2915.081, or 2915.082 of 38
the Revised Code, all fees received by the attorney general 39
under section 2915.15 of the Revised Code, and all filing fees 40
received by the attorney general under divisions (F) and (G) of 41
section 2915.02 of the Revised Code, shall be paid into the 42
state treasury to the credit of the charitable law fund. ~~The~~ 43

(B) (1) Except as otherwise provided in divisions (B) (2) 44
and (3) of this section, the charitable law fund shall be used 45
insofar as its moneys are available for the expenses of the 46
charitable law section of the office of the attorney general, ~~—~~ 47
~~except that all.~~ 48

(2) All annual license fees that are received by the 49
attorney general under section 2915.08, 2915.081, or 2915.082 of 50
the Revised Code, and all filing fees received by the attorney 51
general under divisions (F) and (G) of section 2915.02 of the 52
Revised Code, that are credited to the fund shall be used by the 53
attorney general, or any law enforcement agency in cooperation 54
with the attorney general, for the purposes specified in 55
division (H) of section 2915.10 of the Revised Code and to 56
administer and enforce Chapter 2915. of the Revised Code. ~~The~~ 57

(3) All fees received by the attorney general under 58
section 2915.15 of the Revised Code that are credited to the 59
fund shall be used for the purposes specified in that section. 60

(C) The expenses of the charitable law section in excess 61
of moneys available in the charitable law fund shall be paid out 62
of regular appropriations to the office of the attorney general. 63

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 64
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 65
Code, a completed form prescribed pursuant to division (C) (1) of 66
this section, and a set of fingerprint impressions obtained in 67
the manner described in division (C) (2) of this section, the 68
superintendent of the bureau of criminal identification and 69
investigation shall conduct a criminal records check in the 70
manner described in division (B) of this section to determine 71
whether any information exists that indicates that the person 72
who is the subject of the request previously has been convicted 73
of or pleaded guilty to any of the following: 74

(a) A violation of section 2903.01, 2903.02, 2903.03, 75
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 76
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 77
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 78

2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 79
2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 80
2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 81
2925.05, 2925.06, or 3716.11 of the Revised Code, felonious 82
sexual penetration in violation of former section 2907.12 of the 83
Revised Code, a violation of section 2905.04 of the Revised Code 84
as it existed prior to July 1, 1996, a violation of section 85
2919.23 of the Revised Code that would have been a violation of 86
section 2905.04 of the Revised Code as it existed prior to July 87
1, 1996, had the violation been committed prior to that date, or 88
a violation of section 2925.11 of the Revised Code that is not a 89
minor drug possession offense; 90

(b) A violation of an existing or former law of this 91
state, any other state, or the United States that is 92
substantially equivalent to any of the offenses listed in 93
division (A) (1) (a) of this section; 94

(c) If the request is made pursuant to section 3319.39 of 95
the Revised Code for an applicant who is a teacher, any offense 96
specified under section 9.79 of the Revised Code or in section 97
3319.31 of the Revised Code. 98

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

in division (B) of this section to determine whether any 109
information exists that indicates that the person who is the 110
subject of the request previously has been convicted of or 111
pleaded guilty to any of the following: 112

(a) A violation of section 2903.01, 2903.02, 2903.03, 113
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 114
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 115
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 116
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 117
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 118
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 119
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 120
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 121

(b) An existing or former law of this state, any other 122
state, or the United States that is substantially equivalent to 123
any of the offenses listed in division (A)(2)(a) of this 124
section. 125

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

(except in the case of a request pursuant to section 5164.34, 139
5164.341, or 5164.342 of the Revised Code) has been found 140
eligible for intervention in lieu of conviction for any of the 141
following, regardless of the date of the conviction, the date of 142
entry of the guilty plea, or (except in the case of a request 143
pursuant to section 5164.34, 5164.341, or 5164.342 of the 144
Revised Code) the date the person was found eligible for 145
intervention in lieu of conviction: 146

(a) A violation of section 959.13, 959.131, 2903.01, 147
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 148
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 149
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 150
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 151
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 152
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 153
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 154
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 155
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 156
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 157
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 158
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24, 159
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 160
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 161
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 162
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 163
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.141, 2925.22, 164
2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 165
of the Revised Code; 166

(b) Felonious sexual penetration in violation of former 167
section 2907.12 of the Revised Code; 168

(c) A violation of section 2905.04 of the Revised Code as 169
it existed prior to July 1, 1996; 170

(d) A violation of section 2923.01, 2923.02, or 2923.03 of 171
the Revised Code when the underlying offense that is the object 172
of the conspiracy, attempt, or complicity is one of the offenses 173
listed in divisions (A) (3) (a) to (c) of this section; 174

(e) A violation of an existing or former municipal 175
ordinance or law of this state, any other state, or the United 176
States that is substantially equivalent to any of the offenses 177
listed in divisions (A) (3) (a) to (d) of this section. 178

(4) On receipt of a request pursuant to section 2151.86 or 179
2151.904 of the Revised Code, a completed form prescribed 180
pursuant to division (C) (1) of this section, and a set of 181
fingerprint impressions obtained in the manner described in 182
division (C) (2) of this section, the superintendent of the 183
bureau of criminal identification and investigation shall 184
conduct a criminal records check in the manner described in 185
division (B) of this section to determine whether any 186
information exists that indicates that the person who is the 187
subject of the request previously has been convicted of or 188
pleaded guilty to any of the following: 189

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

2927.12, or 3716.11 of the Revised Code, a violation of section 199
2905.04 of the Revised Code as it existed prior to July 1, 1996, 200
a violation of section 2919.23 of the Revised Code that would 201
have been a violation of section 2905.04 of the Revised Code as 202
it existed prior to July 1, 1996, had the violation been 203
committed prior to that date, a violation of section 2925.11 of 204
the Revised Code that is not a minor drug possession offense, 205
two or more OVI or OVUAC violations committed within the three 206
years immediately preceding the submission of the application or 207
petition that is the basis of the request, or felonious sexual 208
penetration in violation of former section 2907.12 of the 209
Revised Code; 210

(b) A violation of an existing or former law of this 211
state, any other state, or the United States that is 212
substantially equivalent to any of the offenses listed in 213
division (A) (4) (a) of this section. 214

(5) Upon receipt of a request pursuant to section 5104.013 215
of the Revised Code, a completed form prescribed pursuant to 216
division (C) (1) of this section, and a set of fingerprint 217
impressions obtained in the manner described in division (C) (2) 218
of this section, the superintendent of the bureau of criminal 219
identification and investigation shall conduct a criminal 220
records check in the manner described in division (B) of this 221
section to determine whether any information exists that 222
indicates that the person who is the subject of the request has 223
been convicted of or pleaded guilty to any of the following: 224

(a) A violation of section 2151.421, 2903.01, 2903.02, 225
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 226
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 227
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 228

2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25,	229
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02,	230
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12,	231
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11,	232
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41,	233
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47,	234
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12,	235
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11,	236
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13,	237
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or	238
3716.11 of the Revised Code, felonious sexual penetration in	239
violation of former section 2907.12 of the Revised Code, a	240
violation of section 2905.04 of the Revised Code as it existed	241
prior to July 1, 1996, a violation of section 2919.23 of the	242
Revised Code that would have been a violation of section 2905.04	243
of the Revised Code as it existed prior to July 1, 1996, had the	244
violation been committed prior to that date, a violation of	245
section 2925.11 of the Revised Code that is not a minor drug	246
possession offense, a violation of section 2923.02 or 2923.03 of	247
the Revised Code that relates to a crime specified in this	248
division, or a second violation of section 4511.19 of the	249
Revised Code within five years of the date of application for	250
licensure or certification.	251
(b) A violation of an existing or former law of this	252
state, any other state, or the United States that is	253
substantially equivalent to any of the offenses or violations	254
described in division (A) (5) (a) of this section.	255
(6) Upon receipt of a request pursuant to section 5153.111	256
of the Revised Code, a completed form prescribed pursuant to	257
division (C) (1) of this section, and a set of fingerprint	258
impressions obtained in the manner described in division (C) (2)	259

of this section, the superintendent of the bureau of criminal 260
identification and investigation shall conduct a criminal 261
records check in the manner described in division (B) of this 262
section to determine whether any information exists that 263
indicates that the person who is the subject of the request 264
previously has been convicted of or pleaded guilty to any of the 265
following: 266

(a) A violation of section 2903.01, 2903.02, 2903.03, 267
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 268
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 269
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 270
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 271
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 272
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 273
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 274
Code, felonious sexual penetration in violation of former 275
section 2907.12 of the Revised Code, a violation of section 276
2905.04 of the Revised Code as it existed prior to July 1, 1996, 277
a violation of section 2919.23 of the Revised Code that would 278
have been a violation of section 2905.04 of the Revised Code as 279
it existed prior to July 1, 1996, had the violation been 280
committed prior to that date, or a violation of section 2925.11 281
of the Revised Code that is not a minor drug possession offense; 282

(b) A violation of an existing or former law of this 283
state, any other state, or the United States that is 284
substantially equivalent to any of the offenses listed in 285
division (A) (6) (a) of this section. 286

(7) On receipt of a request for a criminal records check 287
from an individual pursuant to section 4749.03 or 4749.06 of the 288
Revised Code, accompanied by a completed copy of the form 289

prescribed in division (C) (1) of this section and a set of 290
fingerprint impressions obtained in a manner described in 291
division (C) (2) of this section, the superintendent of the 292
bureau of criminal identification and investigation shall 293
conduct a criminal records check in the manner described in 294
division (B) of this section to determine whether any 295
information exists indicating that the person who is the subject 296
of the request has been convicted of or pleaded guilty to any 297
criminal offense in this state or in any other state. If the 298
individual indicates that a firearm will be carried in the 299
course of business, the superintendent shall require information 300
from the federal bureau of investigation as described in 301
division (B) (2) of this section. Subject to division (F) of this 302
section, the superintendent shall report the findings of the 303
criminal records check and any information the federal bureau of 304
investigation provides to the director of public safety. 305

(8) On receipt of a request pursuant to section 1321.37, 306
1321.53, or 4763.05 of the Revised Code, a completed form 307
prescribed pursuant to division (C) (1) of this section, and a 308
set of fingerprint impressions obtained in the manner described 309
in division (C) (2) of this section, the superintendent of the 310
bureau of criminal identification and investigation shall 311
conduct a criminal records check with respect to any person who 312
has applied for a license, permit, or certification from the 313
department of commerce or a division in the department. The 314
superintendent shall conduct the criminal records check in the 315
manner described in division (B) of this section to determine 316
whether any information exists that indicates that the person 317
who is the subject of the request previously has been convicted 318
of or pleaded guilty to any criminal offense in this state, any 319
other state, or the United States. 320

(9) On receipt of a request for a criminal records check 321
from the treasurer of state under section 113.041 of the Revised 322
Code or from an individual under section 928.03, 4701.08, 323
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 324
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 325
4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 326
4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.202, 327
4751.21, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 328
4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 329
4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised 330
Code, accompanied by a completed form prescribed under division 331
(C) (1) of this section and a set of fingerprint impressions 332
obtained in the manner described in division (C) (2) of this 333
section, the superintendent of the bureau of criminal 334
identification and investigation shall conduct a criminal 335
records check in the manner described in division (B) of this 336
section to determine whether any information exists that 337
indicates that the person who is the subject of the request has 338
been convicted of or pleaded guilty to any criminal offense in 339
this state or any other state. Subject to division (F) of this 340
section, the superintendent shall send the results of a check 341
requested under section 113.041 of the Revised Code to the 342
treasurer of state and shall send the results of a check 343
requested under any of the other listed sections to the 344
licensing board specified by the individual in the request. 345

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

identification and investigation shall conduct a criminal 352
records check in the manner described in division (B) of this 353
section to determine whether any information exists that 354
indicates that the person who is the subject of the request 355
previously has been convicted of or pleaded guilty to any 356
criminal offense under any existing or former law of this state, 357
any other state, or the United States. 358

(11) On receipt of a request for a criminal records check 359
from an appointing or licensing authority under section 3772.07 360
of the Revised Code, a completed form prescribed under division 361
(C)(1) of this section, and a set of fingerprint impressions 362
obtained in the manner prescribed in division (C)(2) of this 363
section, the superintendent of the bureau of criminal 364
identification and investigation shall conduct a criminal 365
records check in the manner described in division (B) of this 366
section to determine whether any information exists that 367
indicates that the person who is the subject of the request 368
previously has been convicted of or pleaded guilty or no contest 369
to any offense under any existing or former law of this state, 370
any other state, or the United States that makes the person 371
ineligible for appointment or retention under section 3772.07 of 372
the Revised Code or that is a disqualifying offense as defined 373
in that section ~~3772.07 of the Revised Code~~ or substantially 374
equivalent to ~~such an~~ a disqualifying offense, as applicable. 375

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

whom a criminal records check is required under that section. 383
The superintendent shall conduct the criminal records check in 384
the manner described in division (B) of this section to 385
determine whether any information exists that indicates that the 386
person who is the subject of the request previously has been 387
convicted of or pleaded guilty to any of the following: 388

(a) A violation of section 2903.01, 2903.02, 2903.03, 389
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 390
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 391
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 392
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 393
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 394
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 395
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 396
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 397

(b) An existing or former law of this state, any other 398
state, or the United States that is substantially equivalent to 399
any of the offenses listed in division (A)(12)(a) of this 400
section. 401

(13) On receipt of a request pursuant to section 3796.12 402
of the Revised Code, a completed form prescribed pursuant to 403
division (C)(1) of this section, and a set of fingerprint 404
impressions obtained in a manner described in division (C)(2) of 405
this section, the superintendent of the bureau of criminal 406
identification and investigation shall conduct a criminal 407
records check in the manner described in division (B) of this 408
section to determine whether any information exists that 409
indicates that the person who is the subject of the request 410
previously has been convicted of or pleaded guilty to the 411
following: 412

(a) A disqualifying offense as specified in rules adopted 413
under section 9.79 and division (B) (2) (b) of section 3796.03 of 414
the Revised Code if the person who is the subject of the request 415
is an administrator or other person responsible for the daily 416
operation of, or an owner or prospective owner, officer or 417
prospective officer, or board member or prospective board member 418
of, an entity seeking a license from the department of commerce 419
under Chapter 3796. of the Revised Code; 420

(b) A disqualifying offense as specified in rules adopted 421
under section 9.79 and division (B) (2) (b) of section 3796.04 of 422
the Revised Code if the person who is the subject of the request 423
is an administrator or other person responsible for the daily 424
operation of, or an owner or prospective owner, officer or 425
prospective officer, or board member or prospective board member 426
of, an entity seeking a license from the state board of pharmacy 427
under Chapter 3796. of the Revised Code. 428

(14) On receipt of a request required by section 3796.13 429
of the Revised Code, a completed form prescribed pursuant to 430
division (C) (1) of this section, and a set of fingerprint 431
impressions obtained in a manner described in division (C) (2) of 432
this section, the superintendent of the bureau of criminal 433
identification and investigation shall conduct a criminal 434
records check in the manner described in division (B) of this 435
section to determine whether any information exists that 436
indicates that the person who is the subject of the request 437
previously has been convicted of or pleaded guilty to the 438
following: 439

(a) A disqualifying offense as specified in rules adopted 440
under division (B) (8) (a) of section 3796.03 of the Revised Code 441
if the person who is the subject of the request is seeking 442

employment with an entity licensed by the department of commerce 443
under Chapter 3796. of the Revised Code; 444

(b) A disqualifying offense as specified in rules adopted 445
under division (B)(14)(a) of section 3796.04 of the Revised Code 446
if the person who is the subject of the request is seeking 447
employment with an entity licensed by the state board of 448
pharmacy under Chapter 3796. of the Revised Code. 449

(15) On receipt of a request pursuant to section 4768.06 450
of the Revised Code, a completed form prescribed under division 451
(C)(1) of this section, and a set of fingerprint impressions 452
obtained in the manner described in division (C)(2) of this 453
section, the superintendent of the bureau of criminal 454
identification and investigation shall conduct a criminal 455
records check in the manner described in division (B) of this 456
section to determine whether any information exists indicating 457
that the person who is the subject of the request has been 458
convicted of or pleaded guilty to any criminal offense in this 459
state or in any other state. 460

(16) On receipt of a request pursuant to division (B) of 461
section 4764.07 or division (A) of section 4735.143 of the 462
Revised Code, a completed form prescribed under division (C)(1) 463
of this section, and a set of fingerprint impressions obtained 464
in the manner described in division (C)(2) of this section, the 465
superintendent of the bureau of criminal identification and 466
investigation shall conduct a criminal records check in the 467
manner described in division (B) of this section to determine 468
whether any information exists indicating that the person who is 469
the subject of the request has been convicted of or pleaded 470
guilty to any criminal offense in any state or the United 471
States. 472

(17) On receipt of a request for a criminal records check 473
under section 147.022 of the Revised Code, a completed form 474
prescribed under division (C)(1) of this section, and a set of 475
fingerprint impressions obtained in the manner prescribed in 476
division (C)(2) of this section, the superintendent of the 477
bureau of criminal identification and investigation shall 478
conduct a criminal records check in the manner described in 479
division (B) of this section to determine whether any 480
information exists that indicates that the person who is the 481
subject of the request previously has been convicted of or 482
pleaded guilty or no contest to any criminal offense under any 483
existing or former law of this state, any other state, or the 484
United States. 485

(18) Upon receipt of a request pursuant to division (F) of 486
section 2915.081 or division (E) of section 2915.082 of the 487
Revised Code, a completed form prescribed under division (C)(1) 488
of this section, and a set of fingerprint impressions obtained 489
in the manner described in division (C)(2) of this section, the 490
superintendent of the bureau of criminal identification and 491
investigation shall conduct a criminal records check in the 492
manner described in division (B) of this section to determine 493
whether any information exists indicating that the person who is 494
the subject of the request has been convicted of or pleaded 495
guilty or no contest to any offense that is a violation of 496
Chapter 2915. of the Revised Code or to any offense under any 497
existing or former law of this state, any other state, or the 498
United States that is substantially equivalent to such an 499
offense. 500

(19) On receipt of a request pursuant to section 3775.03 501
of the Revised Code, a completed form prescribed under division 502
(C)(1) of this section, and a set of fingerprint impressions 503

obtained in the manner described in division (C) (2) of this 504
section, the superintendent of the bureau of criminal 505
identification and investigation shall conduct a criminal 506
records check in the manner described in division (B) of this 507
section and shall request information from the federal bureau of 508
investigation to determine whether any information exists 509
indicating that the person who is the subject of the request has 510
been convicted of any offense under any existing or former law 511
of this state, any other state, or the United States that is a 512
disqualifying offense as defined in section 3772.07 of the 513
Revised Code. 514

(B) Subject to division (F) of this section, the 515
superintendent shall conduct any criminal records check to be 516
conducted under this section as follows: 517

(1) The superintendent shall review or cause to be 518
reviewed any relevant information gathered and compiled by the 519
bureau under division (A) of section 109.57 of the Revised Code 520
that relates to the person who is the subject of the criminal 521
records check, including, if the criminal records check was 522
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 523
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 524
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 525
3712.09, 3721.121, 3772.07, 3775.03, 3796.12, 3796.13, 4729.071, 526
4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 4764.07, 527
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 528
5123.169, or 5153.111 of the Revised Code, any relevant 529
information contained in records that have been sealed under 530
section 2953.32 of the Revised Code; 531

(2) If the request received by the superintendent asks for 532
information from the federal bureau of investigation, the 533

superintendent shall request from the federal bureau of 534
investigation any information it has with respect to the person 535
who is the subject of the criminal records check, including 536
fingerprint-based checks of national crime information databases 537
as described in 42 U.S.C. 671 if the request is made pursuant to 538
section 2151.86 or 5104.013 of the Revised Code or if any other 539
Revised Code section requires fingerprint-based checks of that 540
nature, and shall review or cause to be reviewed any information 541
the superintendent receives from that bureau. If a request under 542
section 3319.39 of the Revised Code asks only for information 543
from the federal bureau of investigation, the superintendent 544
shall not conduct the review prescribed by division (B) (1) of 545
this section. 546

(3) The superintendent or the superintendent's designee 547
may request criminal history records from other states or the 548
federal government pursuant to the national crime prevention and 549
privacy compact set forth in section 109.571 of the Revised 550
Code. 551

(4) The superintendent shall include in the results of the 552
criminal records check a list or description of the offenses 553
listed or described in the relevant provision of division (A) 554
~~(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12),~~ 555
~~(13), (14), (15), (16), or (17)~~ of this section, ~~whichever~~ 556
~~division requires the superintendent to conduct the criminal~~ 557
~~records check.~~ The superintendent shall exclude from the results 558
any information the dissemination of which is prohibited by 559
federal law. 560

(5) The superintendent shall send the results of the 561
criminal records check to the person to whom it is to be sent 562
not later than the following number of days after the date the 563

superintendent receives the request for the criminal records 564
check, the completed form prescribed under division (C) (1) of 565
this section, and the set of fingerprint impressions obtained in 566
the manner described in division (C) (2) of this section: 567

(a) If the superintendent is required by division (A) of 568
this section (other than division (A) (3) of this section) to 569
conduct the criminal records check, thirty; 570

(b) If the superintendent is required by division (A) (3) 571
of this section to conduct the criminal records check, sixty. 572

(C) (1) The superintendent shall prescribe a form to obtain 573
the information necessary to conduct a criminal records check 574
from any person for whom a criminal records check is to be 575
conducted under this section. The form that the superintendent 576
prescribes pursuant to this division may be in a tangible 577
format, in an electronic format, or in both tangible and 578
electronic formats. 579

(2) The superintendent shall prescribe standard impression 580
sheets to obtain the fingerprint impressions of any person for 581
whom a criminal records check is to be conducted under this 582
section. Any person for whom a records check is to be conducted 583
under this section shall obtain the fingerprint impressions at a 584
county sheriff's office, municipal police department, or any 585
other entity with the ability to make fingerprint impressions on 586
the standard impression sheets prescribed by the superintendent. 587
The office, department, or entity may charge the person a 588
reasonable fee for making the impressions. The standard 589
impression sheets the superintendent prescribes pursuant to this 590
division may be in a tangible format, in an electronic format, 591
or in both tangible and electronic formats. 592

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

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

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

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

a teacher. 623

(F) (1) Subject to division (F) (2) of this section, all 624
information regarding the results of a criminal records check 625
conducted under this section that the superintendent reports or 626
sends under division (A) (7) or (9) of this section to the 627
director of public safety, the treasurer of state, or the 628
person, board, or entity that made the request for the criminal 629
records check shall relate to the conviction of the subject 630
person, or the subject person's plea of guilty to, a criminal 631
offense. 632

(2) Division (F) (1) of this section does not limit, 633
restrict, or preclude the superintendent's release of 634
information that relates to the arrest of a person who is 635
eighteen years of age or older, to an adjudication of a child as 636
a delinquent child, or to a criminal conviction of a person 637
under eighteen years of age in circumstances in which a release 638
of that nature is authorized under division (E) (2), (3), or (4) 639
of section 109.57 of the Revised Code pursuant to a rule adopted 640
under division (E) (1) of that section. 641

(G) As used in this section: 642

(1) "Criminal records check" means any criminal records 643
check conducted by the superintendent of the bureau of criminal 644
identification and investigation in accordance with division (B) 645
of this section. 646

(2) "Minor drug possession offense" has the same meaning 647
as in section 2925.01 of the Revised Code. 648

(3) "OVI or OVUAC violation" means a violation of section 649
4511.19 of the Revised Code or a violation of an existing or 650
former law of this state, any other state, or the United States 651

that is substantially equivalent to section 4511.19 of the Revised Code.

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

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

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

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

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

(3) A type B sports gaming proprietor offering sports gaming at a sports gaming facility.

(B) If a person's winnings at a casino facility or sports gaming facility are an amount for which reporting to the internal revenue service of the amount is required by section

6041 of the Internal Revenue Code, as amended, ~~the a~~ casino 681
operator or sports gaming proprietor shall deduct and withhold 682
municipal income tax from the person's winnings at the rate of 683
the tax imposed by the municipal corporation in which the casino 684
facility or sports gaming facility is located. 685

(C) Amounts deducted and withheld by a casino operator or 686
sports gaming proprietor are held in trust for the benefit of 687
the municipal corporation to which the tax is owed. 688

(1) On or before the tenth day of each month, the casino 689
operator or sports gaming proprietor shall file a return 690
electronically with the tax administrator of the municipal 691
corporation, providing the name, address, and social security 692
number of the person from whose winnings amounts were deducted 693
and withheld, the amount of each such deduction and withholding 694
during the preceding calendar month, the amount of the winnings 695
from which each such amount was withheld, the type of casino 696
gaming or sports gaming that resulted in such winnings, and any 697
other information required by the tax administrator. With this 698
return, the casino operator or sports gaming proprietor shall 699
remit electronically to the municipal corporation all amounts 700
deducted and withheld during the preceding month. 701

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

the name, address, or social security number of a person or the 711
amount deducted and withheld with respect to that person was 712
omitted on a monthly return for that reporting period, that 713
information shall be indicated on the annual return. 714

(3) Annually, on or before the thirty-first day of 715
January, a casino operator or sports gaming proprietor shall 716
issue an information return to each person with respect to whom 717
an amount has been deducted and withheld during the preceding 718
calendar year. The information return shall show the total 719
amount of municipal income tax deducted from the person's 720
winnings during the preceding year. The casino operator or 721
sports gaming proprietor shall provide to the tax administrator 722
a copy of each information return issued under this division. 723
The administrator may require that such copies be transmitted 724
electronically. 725

(4) A casino operator or sports gaming proprietor that 726
fails to file a return and remit the amounts deducted and 727
withheld shall be personally liable for the amount withheld and 728
not remitted. Such personal liability extends to any penalty and 729
interest imposed for the late filing of a return or the late 730
payment of tax deducted and withheld. 731

(5) If a casino operator or sports gaming proprietor sells 732
the casino facility or sports gaming facility, or otherwise 733
quits the casino or sports gaming business, the amounts deducted 734
and withheld along with any penalties and interest thereon are 735
immediately due and payable. The successor shall withhold an 736
amount of the purchase money that is sufficient to cover the 737
amounts deducted and withheld along with any penalties and 738
interest thereon until the predecessor casino operator or sports 739
gaming proprietor produces either of the following: 740

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

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

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

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

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

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

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

(2) On or before the tenth day of each month, the video lottery sales agent shall file a return electronically with the tax administrator of the municipal corporation providing the names, addresses, and social security numbers of the persons from whose prize awards amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the prize award from which each such amount was withheld, and any other information required by the tax administrator. With the return, the video lottery sales agent shall remit electronically to the tax administrator all amounts deducted and withheld during the preceding month.

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

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

(5) Annually, on or before the thirty-first day of 800
January, a video lottery sales agent shall issue an information 801
return to each person with respect to whom an amount has been 802
deducted and withheld during the preceding calendar year. The 803
information return shall show the total amount of municipal 804
income tax deducted and withheld from the person's prize award 805
by the video lottery sales agent during the preceding year. A 806
video lottery sales agent shall provide to the tax administrator 807
of the municipal corporation a copy of each information return 808
issued under this division. The tax administrator may require 809
that such copies be transmitted electronically. 810

(6) A video lottery sales agent who fails to file a return 811
and remit the amounts deducted and withheld is personally liable 812
for the amount deducted and withheld and not remitted. Such 813
personal liability extends to any penalty and interest imposed 814
for the late filing of a return or the late payment of tax 815
deducted and withheld. 816

(F) If a video lottery sales agent ceases to operate video 817
lottery terminals, the amounts deducted and withheld along with 818
any penalties and interest thereon are immediately due and 819
payable. The successor of the video lottery sales agent that 820
purchases the video lottery terminals from the agent shall 821
withhold an amount from the purchase money that is sufficient to 822
cover the amounts deducted and withheld and any penalties and 823
interest thereon until the predecessor video lottery sales agent 824
operator produces either of the following: 825

(1) A receipt from the tax administrator showing that the 826
amounts deducted and withheld and penalties and interest thereon 827
have been paid; 828

(2) A certificate from the tax administrator indicating 829

that no amounts are due. 830

If the successor fails to withhold purchase money, the 831
successor is personally liable for the payment of the amounts 832
deducted and withheld and penalties and interest thereon. 833

(G) The failure of a video lottery sales agent to deduct 834
and withhold the required amount from a person's prize award 835
does not relieve that person from liability for the municipal 836
income tax with respect to that prize award. 837

(H) If a casino operator, sports gaming proprietor, or 838
lottery sales agent files a return late, fails to file a return, 839
remits amounts deducted and withheld late, or fails to remit 840
amounts deducted and withheld as required under this section, 841
the tax administrator of a municipal corporation may impose the 842
following applicable penalty: 843

(1) For the late remittance of, or failure to remit, tax 844
deducted and withheld under this section, a penalty equal to 845
fifty per cent of the tax deducted and withheld; 846

(2) For the failure to file, or the late filing of, a 847
monthly or annual return, a penalty of five hundred dollars for 848
each return not filed or filed late. Interest shall accrue on 849
past due amounts deducted and withheld at the rate prescribed in 850
section 5703.47 of the Revised Code. 851

(I) Amounts deducted and withheld on behalf of a municipal 852
corporation shall be allowed as a credit against payment of the 853
tax imposed by the municipal corporation and shall be treated as 854
taxes paid for purposes of section 718.08 of the Revised Code. 855
This division applies only to the person for whom the amount is 856
deducted and withheld. 857

(J) The tax administrator shall prescribe the forms of the 858

receipts and returns required under this section. 859

Sec. 718.08. (A) As used in this section: 860

(1) "Estimated taxes" means the amount that the taxpayer 861
reasonably estimates to be the taxpayer's tax liability for a 862
municipal corporation's income tax for the current taxable year. 863

(2) "Tax liability" means the total taxes due to a 864
municipal corporation for the taxable year, after allowing any 865
credit to which the taxpayer is entitled, and after applying any 866
estimated tax payment, withholding payment, or credit from 867
another taxable year. 868

(B) (1) Except as provided in division (F) of this section, 869
every taxpayer shall make a declaration of estimated taxes for 870
the current taxable year, on the form prescribed by the tax 871
administrator, if the amount payable as estimated taxes is at 872
least two hundred dollars. For the purposes of this section: 873

(a) Taxes withheld from qualifying wages shall be 874
considered as paid to the municipal corporation for which the 875
taxes were withheld in equal amounts on each payment date unless 876
the taxpayer establishes the dates on which all amounts were 877
actually withheld, in which case the amounts withheld shall be 878
considered as paid on the dates on which the amounts were 879
actually withheld. 880

(b) An overpayment of tax applied as a credit to a 881
subsequent taxable year is deemed to be paid on the date of the 882
postmark stamped on the cover in which the payment is mailed or, 883
if the payment is made by electronic funds transfer, the date 884
the payment is submitted. As used in this division, "date of the 885
postmark" means, in the event there is more than one date on the 886
cover, the earliest date imprinted on the cover by the postal 887

service. 888

(c) Taxes withheld by a casino operator ~~or by a~~ video 889
lottery sales agent, or type B sports gaming proprietor under 890
section 718.031 of the Revised Code are deemed to be paid to the 891
municipal corporation for which the taxes were withheld on the 892
date the taxes are withheld from the taxpayer's winnings. 893

(2) Except as provided in division (F) of this section, 894
taxpayers filing joint returns shall file joint declarations of 895
estimated taxes. A taxpayer may amend a declaration under rules 896
prescribed by the tax administrator. Except as provided in 897
division (F) of this section, a taxpayer having a taxable year 898
of less than twelve months shall make a declaration under rules 899
prescribed by the tax administrator. 900

(3) The declaration of estimated taxes shall be filed on 901
or before the date prescribed for the filing of municipal income 902
tax returns under division (G) of section 718.05 of the Revised 903
Code or on or before the fifteenth day of the fourth month after 904
the taxpayer becomes subject to tax for the first time. 905

(4) Taxpayers reporting on a fiscal year basis shall file 906
a declaration on or before the fifteenth day of the fourth month 907
after the beginning of each fiscal year or period. 908

(5) The original declaration or any subsequent amendment 909
may be increased or decreased on or before any subsequent 910
quarterly payment day as provided in this section. 911

(C) (1) The required portion of the tax liability for the 912
taxable year that shall be paid through estimated taxes made 913
payable to the municipal corporation or tax administrator, 914
including the application of tax refunds to estimated taxes and 915
withholding on or before the applicable payment date, shall be 916

as follows:	917
(a) On or before the fifteenth day of the fourth month	918
after the beginning of the taxable year, twenty-two and one-half	919
per cent of the tax liability for the taxable year;	920
(b) On or before the fifteenth day of the sixth month	921
after the beginning of the taxable year, forty-five per cent of	922
the tax liability for the taxable year;	923
(c) On or before the fifteenth day of the ninth month	924
after the beginning of the taxable year, sixty-seven and one-	925
half per cent of the tax liability for the taxable year;	926
(d) For an individual, on or before the fifteenth day of	927
the first month of the following taxable year, ninety per cent	928
of the tax liability for the taxable year. For a person other	929
than an individual, on or before the fifteenth day of the	930
twelfth month of the taxable year, ninety per cent of the tax	931
liability for the taxable year.	932
(2) When an amended declaration has been filed, the unpaid	933
balance shown due on the amended declaration shall be paid in	934
equal installments on or before the remaining payment dates.	935
(3) On or before the fifteenth day of the fourth month of	936
the year following that for which the declaration or amended	937
declaration was filed, an annual return shall be filed and any	938
balance which may be due shall be paid with the return in	939
accordance with section 718.05 of the Revised Code.	940
(D) (1) In the case of any underpayment of any portion of a	941
tax liability, penalty and interest may be imposed pursuant to	942
section 718.27 of the Revised Code upon the amount of	943
underpayment for the period of underpayment, unless the	944
underpayment is due to reasonable cause as described in division	945

(E) of this section. The amount of the underpayment shall be 946
determined as follows: 947

(a) For the first payment of estimated taxes each year, 948
twenty-two and one-half per cent of the tax liability, less the 949
amount of taxes paid by the date prescribed for that payment; 950

(b) For the second payment of estimated taxes each year, 951
forty-five per cent of the tax liability, less the amount of 952
taxes paid by the date prescribed for that payment; 953

(c) For the third payment of estimated taxes each year, 954
sixty-seven and one-half per cent of the tax liability, less the 955
amount of taxes paid by the date prescribed for that payment; 956

(d) For the fourth payment of estimated taxes each year, 957
ninety per cent of the tax liability, less the amount of taxes 958
paid by the date prescribed for that payment. 959

(2) The period of the underpayment shall run from the day 960
the estimated payment was required to be made to the date on 961
which the payment is made. For purposes of this section, a 962
payment of estimated taxes on or before any payment date shall 963
be considered a payment of any previous underpayment only to the 964
extent the payment of estimated taxes exceeds the amount of the 965
payment presently required to be paid to avoid any penalty. 966

(E) An underpayment of any portion of tax liability 967
determined under division (D) of this section shall be due to 968
reasonable cause and the penalty imposed by this section shall 969
not be added to the taxes for the taxable year if any of the 970
following apply: 971

(1) The amount of estimated taxes that were paid equals at 972
least ninety per cent of the tax liability for the current 973
taxable year, determined by annualizing the income received 974

during the year up to the end of the month immediately preceding 975
the month in which the payment is due. 976

(2) The amount of estimated taxes that were paid equals at 977
least one hundred per cent of the tax liability shown on the 978
return of the taxpayer for the preceding taxable year, provided 979
that the immediately preceding taxable year reflected a period 980
of twelve months and the taxpayer filed a return with the 981
municipal corporation under section 718.05 of the Revised Code 982
for that year. 983

(3) The taxpayer is an individual who resides in the 984
municipal corporation but was not domiciled there on the first 985
day of January of the calendar year that includes the first day 986
of the taxable year. 987

(F)(1) A tax administrator may waive the requirement for 988
filing a declaration of estimated taxes for any class of 989
taxpayers after finding that the waiver is reasonable and proper 990
in view of administrative costs and other factors. 991

(2) A municipal corporation may, by ordinance or rule, 992
waive the requirement for filing a declaration of estimated 993
taxes for all taxpayers. 994

Sec. 2915.01. As used in this chapter: 995

(A) "Bookmaking" means the business of receiving or paying 996
off bets. "Bookmaking" does not include the conduct of sports 997
gaming as permitted under Chapter 3770. or 3775. of the Revised 998
Code. 999

(B) "Bet" means the hazarding of anything of value upon 1000
the result of an event, undertaking, or contingency, but does 1001
not include a bona fide business risk. 1002

(C) "Scheme of chance" means a slot machine unless 1003
authorized under Chapter 3772. of the Revised Code, lottery 1004
unless authorized under Chapter 3770. of the Revised Code, 1005
numbers game, pool conducted for profit, or other scheme in 1006
which a participant gives a valuable consideration for a chance 1007
to win a prize, but does not include bingo, a skill-based 1008
amusement machine, or a pool not conducted for profit. "Scheme 1009
of chance" includes the use of an electronic device to reveal 1010
the results of a game entry if valuable consideration is paid, 1011
directly or indirectly, for a chance to win a prize. Valuable 1012
consideration is deemed to be paid for a chance to win a prize 1013
in the following instances: 1014

(1) Less than fifty per cent of the goods or services sold 1015
by a scheme of chance operator in exchange for game entries are 1016
used or redeemed by participants at any one location; 1017

(2) Less than fifty per cent of participants who purchase 1018
goods or services at any one location do not accept, use, or 1019
redeem the goods or services sold or purportedly sold; 1020

(3) More than fifty per cent of prizes at any one location 1021
are revealed to participants through an electronic device 1022
simulating a game of chance or a "casino game" as defined in 1023
section 3772.01 of the Revised Code; 1024

(4) The good or service sold by a scheme of chance 1025
operator in exchange for a game entry cannot be used or redeemed 1026
in the manner advertised; 1027

(5) A participant pays more than fair market value for 1028
goods or services offered by a scheme of chance operator in 1029
order to receive one or more game entries; 1030

(6) A participant may use the electronic device to 1031

purchase additional game entries; 1032

(7) A participant may purchase additional game entries by 1033
using points or credits won as prizes while using the electronic 1034
device; 1035

(8) A scheme of chance operator pays out in prize money 1036
more than twenty per cent of the gross revenue received at one 1037
location; or 1038

(9) A participant makes a purchase or exchange in order to 1039
obtain any good or service that may be used to facilitate play 1040
on the electronic device. 1041

As used in this division, "electronic device" means a 1042
mechanical, video, digital, or electronic machine or device that 1043
is capable of displaying information on a screen or other 1044
mechanism and that is owned, leased, or otherwise possessed by 1045
any person conducting a scheme of chance, or by that person's 1046
partners, affiliates, subsidiaries, or contractors. "Electronic 1047
device" does not include an electronic instant bingo system. 1048

(D) "Game of chance" means poker, craps, roulette, or 1049
other game in which a player gives anything of value in the hope 1050
of gain, the outcome of which is determined largely by chance, 1051
but does not include bingo. 1052

(E) "Game of chance conducted for profit" means any game 1053
of chance designed to produce income for the person who conducts 1054
or operates the game of chance, but does not include bingo. 1055

(F) "Gambling device" means any of the following: 1056

(1) A book, totalizer, or other equipment for recording 1057
bets; 1058

(2) A ticket, token, or other device representing a 1059

chance, share, or interest in a scheme of chance or evidencing a bet; 1060
1061

(3) A deck of cards, dice, gaming table, roulette wheel, slot machine, or other apparatus designed for use in connection with a game of chance; 1062
1063
1064

(4) Any equipment, device, apparatus, or paraphernalia specially designed for gambling purposes; 1065
1066

(5) Bingo supplies sold or otherwise provided, or used, in violation of this chapter. 1067
1068

(G) "Gambling offense" means any of the following: 1069

(1) A violation of ~~section 2915.02, 2915.03, 2915.04, 2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code~~ this chapter; 1070
1071
1072
1073

(2) A violation of an existing or former municipal ordinance or law of this or any other state or the United States substantially equivalent to any ~~section listed in division (G) (1)~~ provision of this section chapter or a violation of section 2915.06 of the Revised Code as it existed prior to July 1, 1996; 1074
1075
1076
1077
1078

(3) An offense under an existing or former municipal ordinance or law of this or any other state or the United States, of which gambling is an element; 1079
1080
1081

(4) A conspiracy or attempt to commit, or complicity in committing, any offense under division (G) (1), (2), or (3) of this section. 1082
1083
1084

(H) Except as otherwise provided in this chapter, "charitable organization" means either of the following: 1085
1086

(1) An organization that is, ~~and has received from the~~ 1087
~~internal revenue service a determination letter that currently~~ 1088
~~is in effect stating that the organization is,~~ exempt from 1089
federal income taxation under subsection 501(a) and described in 1090
subsection 501(c)(3) of the Internal Revenue Code; 1091

(2) A volunteer rescue service organization, volunteer 1092
firefighter's organization, veteran's organization, fraternal 1093
organization, or sporting organization that is exempt from 1094
federal income taxation under subsection 501(c)(4), (c)(7), (c) 1095
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 1096

To qualify as a "charitable organization," an organization 1097
shall have been in continuous existence as such in this state 1098
for a period of two years immediately preceding either the 1099
making of an application for a bingo license under section 1100
2915.08 of the Revised Code or the conducting of any game of 1101
chance as provided in division (D) of section 2915.02 of the 1102
Revised Code. 1103

(I) "Religious organization" means any church, body of 1104
communicants, or group that is not organized or operated for 1105
profit and that gathers in common membership for regular worship 1106
and religious observances. 1107

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

association indicating that the state headquarters is in good 1117
standing with the national veteran's association. As used in 1118
this division, "national veteran's association" means any 1119
veteran's association that has been in continuous existence as 1120
such for a period of at least five years and either is 1121
incorporated by an act of the United States congress or has a 1122
national dues-paying membership of at least five thousand 1123
persons. 1124

(K) "Volunteer firefighter's organization" means any 1125
organization of volunteer firefighters, as defined in section 1126
146.01 of the Revised Code, that is organized and operated 1127
exclusively to provide financial support for a volunteer fire 1128
department or a volunteer fire company and that is recognized or 1129
ratified by a county, municipal corporation, or township. 1130

(L) "Fraternal organization" means any society, order, 1131
state headquarters, or association within this state, except a 1132
college or high school fraternity, that is not organized for 1133
profit, that is a branch, lodge, or chapter of a national or 1134
state organization, that exists exclusively for the common 1135
business or sodality of its members. 1136

(M) "Volunteer rescue service organization" means any 1137
organization of volunteers organized to function as an emergency 1138
medical service organization, as defined in section 4765.01 of 1139
the Revised Code. 1140

(N) "Charitable bingo game" means any bingo game described 1141
in division (O) (1) or (2) of this section that is conducted by a 1142
charitable organization that has obtained a license pursuant to 1143
section 2915.08 of the Revised Code and the proceeds of which 1144
are used for a charitable purpose. 1145

- (O) "Bingo" means either of the following: 1146
- (1) A game with all of the following characteristics: 1147
- (a) The participants use bingo cards or sheets, including 1148
paper formats and electronic representation or image formats, 1149
that are divided into twenty-five spaces arranged in five 1150
horizontal and five vertical rows of spaces, with each space, 1151
except the central space, being designated by a combination of a 1152
letter and a number and with the central space being designated 1153
as a free space. 1154
- (b) The participants cover the spaces on the bingo cards 1155
or sheets that correspond to combinations of letters and numbers 1156
that are announced by a bingo game operator. 1157
- (c) A bingo game operator announces combinations of 1158
letters and numbers that appear on objects that a bingo game 1159
operator selects by chance, either manually or mechanically, 1160
from a receptacle that contains seventy-five objects at the 1161
beginning of each game, each object marked by a different 1162
combination of a letter and a number that corresponds to one of 1163
the seventy-five possible combinations of a letter and a number 1164
that can appear on the bingo cards or sheets. 1165
- (d) The winner of the bingo game includes any participant 1166
who properly announces during the interval between the 1167
announcements of letters and numbers as described in division 1168
(O) (1) (c) of this section, that a predetermined and preannounced 1169
pattern of spaces has been covered on a bingo card or sheet 1170
being used by the participant. 1171
- (2) Instant bingo, ~~punch boards~~ electronic instant bingo, 1172
and raffles. 1173
- (P) "Conduct" means to back, promote, organize, manage, 1174

carry on, sponsor, or prepare for the operation of bingo or a 1175
game of chance, a scheme of chance, or a sweepstakes. 1176

(Q) "Bingo game operator" means any person, except 1177
security personnel, who performs work or labor at the site of 1178
bingo, including, but not limited to, collecting money from 1179
participants, handing out bingo cards or sheets or objects to 1180
cover spaces on bingo cards or sheets, selecting from a 1181
receptacle the objects that contain the combination of letters 1182
and numbers that appear on bingo cards or sheets, calling out 1183
the combinations of letters and numbers, distributing prizes, 1184
selling or redeeming instant bingo tickets or cards, selling or 1185
redeeming electronic instant bingo tickets, credits, or 1186
vouchers, accessing an electronic instant bingo system other 1187
than as a participant, supervising the operation of a punch 1188
board, selling raffle tickets, selecting raffle tickets from a 1189
receptacle and announcing the winning numbers in a raffle, and 1190
preparing, selling, and serving food or beverages. "Bingo game 1191
operator" does not include a person who is maintaining, 1192
updating, or repairing an electronic instant bingo system. 1193

(R) "Participant" means any person who plays bingo. 1194

(S) "Bingo session" means a period that includes both of 1195
the following: 1196

(1) Not to exceed five continuous hours for the conduct of 1197
one or more games described in division (O) (1) of this section, 1198
instant bingo, and ~~seal cards~~ electronic instant bingo; 1199

(2) A period for the conduct of instant bingo and ~~seal~~ 1200
~~cards~~ electronic instant bingo for not more than two hours 1201
before and not more than two hours after the period described in 1202
division (S) (1) of this section. 1203

(T) "Gross receipts" means all money or assets, including 1204
admission fees, that a person receives from bingo without the 1205
deduction of any amounts for prizes paid out or for the expenses 1206
of conducting bingo. "Gross receipts" does not include any money 1207
directly taken in from the sale of food or beverages by a 1208
charitable organization conducting bingo, or by a bona fide 1209
auxiliary unit or society of a charitable organization 1210
conducting bingo, provided all of the following apply: 1211

(1) The auxiliary unit or society has been in existence as 1212
a bona fide auxiliary unit or society of the charitable 1213
organization for at least two years prior to conducting bingo. 1214

(2) The person who purchases the food or beverage receives 1215
nothing of value except the food or beverage and items 1216
customarily received with the purchase of that food or beverage. 1217

(3) The food and beverages are sold at customary and 1218
reasonable prices. 1219

(U) "Security personnel" includes any person who either is 1220
a sheriff, deputy sheriff, marshal, deputy marshal, township 1221
constable, or member of an organized police department of a 1222
municipal corporation or has successfully completed a peace 1223
officer's training course pursuant to sections 109.71 to 109.79 1224
of the Revised Code and who is hired to provide security for the 1225
premises on which bingo is conducted. 1226

(V) "Charitable purpose" means that the net profit of 1227
bingo, other than instant bingo or electronic instant bingo, is 1228
used by, or is given, donated, or otherwise transferred to, any 1229
of the following: 1230

(1) Any organization that is described in subsection 1231
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 1232

and is either a governmental unit or an organization that is tax 1233
exempt under subsection 501(a) and described in subsection 1234
501(c) (3) of the Internal Revenue Code; 1235

(2) A veteran's organization that is a post, chapter, or 1236
organization of veterans, or an auxiliary unit or society of, or 1237
a trust or foundation for, any such post, chapter, or 1238
organization organized in the United States or any of its 1239
possessions, at least seventy-five per cent of the members of 1240
which are veterans and substantially all of the other members of 1241
which are individuals who are spouses, widows, or widowers of 1242
veterans, or such individuals, provided that no part of the net 1243
earnings of such post, chapter, or organization inures to the 1244
benefit of any private shareholder or individual, and further 1245
provided that the net profit is used by the post, chapter, or 1246
organization for the charitable purposes set forth in division 1247
(B) (12) of section 5739.02 of the Revised Code, is used for 1248
awarding scholarships to or for attendance at an institution 1249
mentioned in division (B) (12) of section 5739.02 of the Revised 1250
Code, is donated to a governmental agency, or is used for 1251
nonprofit youth activities, the purchase of United States or 1252
Ohio flags that are donated to schools, youth groups, or other 1253
bona fide nonprofit organizations, promotion of patriotism, or 1254
disaster relief; 1255

(3) A fraternal organization that has been in continuous 1256
existence in this state for fifteen years and that uses the net 1257
profit exclusively for religious, charitable, scientific, 1258
literary, or educational purposes, or for the prevention of 1259
cruelty to children or animals, if contributions for such use 1260
would qualify as a deductible charitable contribution under 1261
subsection 170 of the Internal Revenue Code; 1262

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

(W) "Internal Revenue Code" means the "Internal Revenue 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 1292
fields of the type described in division (Y)(1) of this section. 1293

(Z) "Bingo supplies" means bingo cards or sheets; instant 1294
bingo tickets or cards; electronic bingo aids; raffle tickets; 1295
punch boards; seal cards; instant bingo ticket dispensers; 1296
electronic instant bingo systems; and devices for selecting or 1297
displaying the combination of bingo letters and numbers or 1298
raffle tickets. Items that are "bingo supplies" are not gambling 1299
devices if sold or otherwise provided, and used, in accordance 1300
with this chapter. For purposes of this chapter, "bingo 1301
supplies" are not to be considered equipment used to conduct a 1302
bingo game. 1303

(AA) "Instant bingo" means a form of bingo that shall use 1304
folded or banded tickets or paper cards with perforated break- 1305
open tabs, a face of which is covered or otherwise hidden from 1306
view to conceal a number, letter, or symbol, or set of numbers, 1307
letters, or symbols, some of which have been designated in 1308
advance as prize winners, and may ~~also~~ include games in which 1309
some winners are determined by the random selection of one or 1310
more bingo numbers by the use of a seal card or bingo blower. 1311
"Instant bingo" also includes a punch board game. In all 1312
"instant bingo" the prize amount and structure shall be 1313
predetermined. "Instant bingo" does not include electronic 1314
instant bingo or any device that is activated by the insertion 1315
of a coin, currency, token, or an equivalent, and that contains 1316
as one of its components a video display monitor that is capable 1317
of displaying numbers, letters, symbols, or characters in 1318
winning or losing combinations. 1319

(BB) "Seal card" means a form of instant bingo that uses 1320
instant bingo tickets in conjunction with a board or placard 1321

that contains one or more seals that, when removed or opened, 1322
reveal predesignated winning numbers, letters, or symbols. 1323

(CC) "Raffle" means a form of bingo in which the one or 1324
more prizes are won by one or more persons who have purchased a 1325
raffle ticket. The one or more winners of the raffle are 1326
determined by drawing a ticket stub or other detachable section 1327
from a receptacle containing ticket stubs or detachable sections 1328
corresponding to all tickets sold for the raffle. "Raffle" does 1329
not include the drawing of a ticket stub or other detachable 1330
section of a ticket purchased to attend a professional sporting 1331
event if both of the following apply: 1332

(1) The ticket stub or other detachable section is used to 1333
select the winner of a free prize given away at the professional 1334
sporting event; and 1335

(2) The cost of the ticket is the same as the cost of a 1336
ticket to the professional sporting event on days when no free 1337
prize is given away. 1338

(DD) "Punch board" means a form of instant bingo that uses 1339
a board containing a number of holes or receptacles of uniform 1340
size in which are placed, mechanically and randomly, serially 1341
numbered slips of paper that may be punched or drawn from the 1342
hole or receptacle ~~when used in conjunction with instant bingo.~~ 1343
A player may punch or draw the numbered slips of paper from the 1344
holes or receptacles and obtain the prize established for the 1345
game if the number drawn corresponds to a winning number or, if 1346
the punch board includes the use of a seal card, a potential 1347
winning number. 1348

(EE) "Gross profit" means gross receipts minus the amount 1349
actually expended for the payment of prize awards. 1350

(FF) "Net profit" means gross profit minus expenses.	1351
(GG) "Expenses" means the reasonable amount of gross profit actually expended for all of the following:	1352 1353
(1) The purchase or lease of bingo supplies;	1354
(2) The annual license fee required under section 2915.08 of the Revised Code;	1355 1356
(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;	1357 1358
(4) Audits and accounting services;	1359
(5) Safes;	1360
(6) Cash registers;	1361
(7) Hiring security personnel;	1362
(8) Advertising bingo;	1363
(9) Renting premises in which to conduct a bingo session;	1364
(10) Tables and chairs;	1365
(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;	1366 1367 1368 1369 1370
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	1371 1372
(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.	1373 1374 1375 1376

(HH) "Person" has the same meaning as in section 1.59 of 1377
the Revised Code and includes any firm or any other legal 1378
entity, however organized. 1379

(II) "Revoke" means to void permanently all rights and 1380
privileges of the holder of a license issued under section 1381
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1382
charitable gaming license issued by another jurisdiction. 1383

(JJ) "Suspend" means to interrupt temporarily all rights 1384
and privileges of the holder of a license issued under section 1385
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1386
charitable gaming license issued by another jurisdiction. 1387

(KK) "Distributor" means any person who purchases or 1388
obtains bingo supplies and who does either of the following: 1389

(1) Sells, offers for sale, or otherwise provides or 1390
offers to provide the bingo supplies to another person for use 1391
in this state; 1392

(2) Modifies, converts, adds to, or removes parts from the 1393
bingo supplies to further their promotion or sale for use in 1394
this state. 1395

(LL) "Manufacturer" means any person who assembles 1396
completed bingo supplies from raw materials, other items, or 1397
subparts or who modifies, converts, adds to, or removes parts 1398
from bingo supplies to further their promotion or sale. 1399

(MM) "Gross annual revenues" means the annual gross 1400
receipts derived from the conduct of bingo described in division 1401
(O) (1) of this section plus the annual net profit derived from 1402
the conduct of bingo described in division (O) (2) of this 1403
section. 1404

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

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

(2) It performs no gaming functions.

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

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

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

(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.

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

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

(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:

(a) It provides a means for a participant to input numbers

and letters announced by a bingo caller. 1432

(b) It compares the numbers and letters entered by the 1433
participant to the bingo faces previously stored in the memory 1434
of the device. 1435

(c) It identifies a winning bingo pattern. 1436

(2) "Electronic bingo aid" does not include any device 1437
into which a coin, currency, token, or an equivalent is inserted 1438
to activate play. 1439

(PP) "~~Deal of instant bingo tickets~~" means a single game 1440
of instant bingo tickets, or a single game of electronic instant 1441
bingo tickets, all with the same serial number. 1442

(QQ) (1) "Slot machine" means either of the following: 1443

(a) Any mechanical, electronic, video, or digital device 1444
that is capable of accepting anything of value, directly or 1445
indirectly, from or on behalf of a player who gives the thing of 1446
value in the hope of gain; 1447

(b) Any mechanical, electronic, video, or digital device 1448
that is capable of accepting anything of value, directly or 1449
indirectly, from or on behalf of a player to conduct bingo or a 1450
scheme or game of chance. 1451

(2) "Slot machine" does not include a skill-based 1452
amusement machine ~~or, an instant bingo ticket dispenser, or an~~ 1453
electronic instant bingo system. 1454

(RR) "Net profit from the proceeds of the sale of instant 1455
bingo or electronic instant bingo" means gross profit minus the 1456
ordinary, necessary, and reasonable expense expended for the 1457
purchase of ~~instant bingo supplies for the purpose of conducting~~ 1458
instant bingo or electronic instant bingo, and, in the case of 1459

instant bingo or electronic instant bingo conducted by a 1460
veteran's, fraternal, or sporting organization, minus the 1461
payment by that organization of real property taxes and 1462
assessments levied on a premises on which instant bingo or 1463
electronic instant bingo is conducted. 1464

(SS) "Charitable instant bingo organization" means an 1465
organization that is exempt from federal income taxation under 1466
subsection 501(a) and described in subsection 501(c) (3) of the 1467
Internal Revenue Code and is a charitable organization as 1468
defined in this section. A "charitable instant bingo 1469
organization" does not include a charitable organization that is 1470
exempt from federal income taxation under subsection 501(a) and 1471
described in subsection 501(c) (3) of the Internal Revenue Code 1472
and that is created by a veteran's organization, a fraternal 1473
organization, or a sporting organization in regards to bingo 1474
conducted or assisted by a veteran's organization, a fraternal 1475
organization, or a sporting organization pursuant to section 1476
2915.13 of the Revised Code. 1477

(TT) "Game flare" means the board or placard, or 1478
electronic representation of a board or placard, that 1479
accompanies each deal of instant bingo or electronic instant 1480
bingo tickets and that ~~has printed on or affixed to it~~ includes 1481
the following information for the game: 1482

(1) The name of the game; 1483

(2) The manufacturer's name or distinctive logo; 1484

(3) The form number; 1485

(4) The ticket count; 1486

(5) The prize structure, including the number of winning 1487
~~instant bingo~~ tickets by denomination and the respective winning 1488

symbol or number combinations for the winning instant-bingo	1489
tickets;	1490
(6) The cost per play;	1491
(7) The serial number of the game.	1492
(UU) (1) "Skill-based amusement machine" means a	1493
mechanical, video, digital, or electronic device that rewards	1494
the player or players, if at all, only with merchandise prizes	1495
or with redeemable vouchers redeemable only for merchandise	1496
prizes, provided that with respect to rewards for playing the	1497
game all of the following apply:	1498
(a) The wholesale value of a merchandise prize awarded as	1499
a result of the single play of a machine does not exceed ten	1500
dollars;	1501
(b) Redeemable vouchers awarded for any single play of a	1502
machine are not redeemable for a merchandise prize with a	1503
wholesale value of more than ten dollars;	1504
(c) Redeemable vouchers are not redeemable for a	1505
merchandise prize that has a wholesale value of more than ten	1506
dollars times the fewest number of single plays necessary to	1507
accrue the redeemable vouchers required to obtain that prize;	1508
and	1509
(d) Any redeemable vouchers or merchandise prizes are	1510
distributed at the site of the skill-based amusement machine at	1511
the time of play.	1512
A card for the purchase of gasoline is a redeemable	1513
voucher for purposes of division (UU) (1) of this section even if	1514
the skill-based amusement machine for the play of which the card	1515
is awarded is located at a place where gasoline may not be	1516

legally distributed to the public or the card is not redeemable 1517
at the location of, or at the time of playing, the skill-based 1518
amusement machine. 1519

(2) A device shall not be considered a skill-based 1520
amusement machine and shall be considered a slot machine if it 1521
pays cash or one or more of the following apply: 1522

(a) The ability of a player to succeed at the game is 1523
impacted by the number or ratio of prior wins to prior losses of 1524
players playing the game. 1525

(b) Any reward of redeemable vouchers is not based solely 1526
on the player achieving the object of the game or the player's 1527
score; 1528

(c) The outcome of the game, or the value of the 1529
redeemable voucher or merchandise prize awarded for winning the 1530
game, can be controlled by a source other than any player 1531
playing the game. 1532

(d) The success of any player is or may be determined by a 1533
chance event that cannot be altered by player actions. 1534

(e) The ability of any player to succeed at the game is 1535
determined by game features not visible or known to the player. 1536

(f) The ability of the player to succeed at the game is 1537
impacted by the exercise of a skill that no reasonable player 1538
could exercise. 1539

(3) All of the following apply to any machine that is 1540
operated as described in division (UU) (1) of this section: 1541

(a) As used in division (UU) of this section, "game" and 1542
"play" mean one event from the initial activation of the machine 1543
until the results of play are determined without payment of 1544

additional consideration. An individual utilizing a machine that 1545
involves a single game, play, contest, competition, or 1546
tournament may be awarded redeemable vouchers or merchandise 1547
prizes based on the results of play. 1548

(b) Advance play for a single game, play, contest, 1549
competition, or tournament participation may be purchased. The 1550
cost of the contest, competition, or tournament participation 1551
may be greater than a single noncontest, competition, or 1552
tournament play. 1553

(c) To the extent that the machine is used in a contest, 1554
competition, or tournament, that contest, competition, or 1555
tournament has a defined starting and ending date and is open to 1556
participants in competition for scoring and ranking results 1557
toward the awarding of redeemable vouchers or merchandise prizes 1558
that are stated prior to the start of the contest, competition, 1559
or tournament. 1560

(4) For purposes of division (UU) (1) of this section, the 1561
mere presence of a device, such as a pin-setting, ball- 1562
releasing, or scoring mechanism, that does not contribute to or 1563
affect the outcome of the play of the game does not make the 1564
device a skill-based amusement machine. 1565

(VV) "Merchandise prize" means any item of value, but 1566
shall not include any of the following: 1567

(1) Cash, gift cards, or any equivalent thereof; 1568

(2) Plays on games of chance, state lottery tickets, or 1569
bingo, ~~or instant bingo~~; 1570

(3) Firearms, tobacco, or alcoholic beverages; or 1571

(4) A redeemable voucher that is redeemable for any of the 1572

items listed in division (VV) (1), (2), or (3) of this section. 1573

(WW) "Redeemable voucher" means any ticket, token, coupon, 1574
receipt, or other noncash representation of value. 1575

(XX) "Pool not conducted for profit" means a scheme in 1576
which a participant gives a valuable consideration for a chance 1577
to win a prize and the total amount of consideration wagered is 1578
distributed to a participant or participants. 1579

(YY) "Sporting organization" means a hunting, fishing, or 1580
trapping organization, other than a college or high school 1581
fraternity or sorority, that is not organized for profit, that 1582
is affiliated with a state or national sporting organization, 1583
including but not limited to, the league of Ohio sportsmen, and 1584
that has been in continuous existence in this state for a period 1585
of three years. 1586

(ZZ) "Community action agency" has the same meaning as in 1587
section 122.66 of the Revised Code. 1588

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1589
video, digital, or electronic machine or device that is owned, 1590
leased, or otherwise possessed by any person conducting a 1591
sweepstakes, or by that person's partners, affiliates, 1592
subsidiaries, or contractors, that is intended to be used by a 1593
sweepstakes participant, and that is capable of displaying 1594
information on a screen or other mechanism. A device is a 1595
sweepstakes terminal device if any of the following apply: 1596

(a) The device uses a simulated game terminal as a 1597
representation of the prizes associated with the results of the 1598
sweepstakes entries. 1599

(b) The device utilizes software such that the simulated 1600
game influences or determines the winning of or value of the 1601

prize. 1602

(c) The device selects prizes from a predetermined finite pool of entries. 1603
1604

(d) The device utilizes a mechanism that reveals the content of a predetermined sweepstakes entry. 1605
1606

(e) The device predetermines the prize results and stores those results for delivery at the time the sweepstakes entry results are revealed. 1607
1608
1609

(f) The device utilizes software to create a game result. 1610

(g) The device reveals the prize incrementally, even though the device does not influence the awarding of the prize or the value of any prize awarded. 1611
1612
1613

(h) The device determines and associates the prize with an entry or entries at the time the sweepstakes is entered. 1614
1615

(2) As used in this division and in section 2915.02 of the Revised Code: 1616
1617

(a) "Enter" means the act by which a person becomes eligible to receive any prize offered in a sweepstakes. 1618
1619

(b) "Entry" means one event from the initial activation of the sweepstakes terminal device until all the sweepstakes prize results from that activation are revealed. 1620
1621
1622

(c) "Prize" means any gift, award, gratuity, good, service, credit, reward, or any other thing of value that may be transferred to a person, whether possession of the prize is actually transferred, or placed on an account or other record as evidence of the intent to transfer the prize. 1623
1624
1625
1626
1627

(d) "Sweepstakes terminal device facility" means any 1628

location in this state where a sweepstakes terminal device is 1629
provided to a sweepstakes participant, except as provided in 1630
division (G) of section 2915.02 of the Revised Code. 1631

(BBB) "Sweepstakes" means any game, contest, advertising 1632
scheme or plan, or other promotion where consideration is not 1633
required for a person to enter to win or become eligible to 1634
receive any prize, the determination of which is based upon 1635
chance. "Sweepstakes" does not include bingo as authorized under 1636
this chapter, pari-mutuel wagering as authorized by Chapter 1637
3769. of the Revised Code, lotteries conducted by the state 1638
lottery commission as authorized by Chapter 3770. of the Revised 1639
Code, and casino gaming as authorized by Chapter 3772. of the 1640
Revised Code. 1641

(CCC) (1) "Electronic instant bingo" means a form of bingo 1642
that consists of an electronic or digital representation of 1643
instant bingo in which a participant wins a prize if the 1644
participant's electronic instant bingo ticket contains a 1645
combination of numbers or symbols that was designated in advance 1646
as a winning combination, and to which all of the following 1647
apply: 1648

(a) Each deal has a predetermined, finite number of 1649
winning and losing tickets and a predetermined prize amount and 1650
deal structure, provided that there may be multiple winning 1651
combinations in each deal and multiple winning tickets. 1652

(b) Each electronic instant bingo ticket within a deal has 1653
a unique serial number that is not regenerated. 1654

(c) Each electronic instant bingo ticket within a deal is 1655
sold for the same price. 1656

(d) After a participant purchases an electronic instant 1657

bingo ticket, the combination of numbers or symbols on the 1658
ticket is revealed to the participant. 1659

(e) The reveal of numbers or symbols on the ticket may 1660
incorporate an entertainment or bonus theme, provided that the 1661
reveal does not include spinning reels that resemble a slot 1662
machine. 1663

(f) The reveal theme, if any, does not require additional 1664
consideration or award any prize other than any predetermined 1665
prize associated with the electronic instant bingo ticket. 1666

(2) "Electronic instant bingo" shall not include: 1667

(a) Any game, entertainment, or bonus theme that 1668
replicates or simulates the gambling games of keno, blackjack, 1669
roulette, poker, craps, other casino-style table games, or horse 1670
racing; 1671

(b) Any device operated by dropping one or more coins or 1672
tokens into a slot and pulling a handle or pushing a button or 1673
touchpoint on a touchscreen to activate one to three or more 1674
rotating reels marked into horizontal segments by varying 1675
symbols, where the predetermined prize amount depends on how and 1676
how many of the symbols line up when the rotating reels come to 1677
a rest; 1678

(c) Any device that includes a coin tray or hopper and the 1679
ability to dispense coins, cash, tokens, or anything of value 1680
other than a credit ticket voucher. 1681

(DDD) "Electronic instant bingo system" means a 1682
mechanical, electronic, digital, or video device that is used to 1683
play electronic instant bingo and any associated equipment or 1684
software used to conduct, manage, monitor, or document any 1685
aspect of electronic instant bingo. 1686

Sec. 2915.08. (A) ~~(1) Annually~~ Except as otherwise 1687
permitted under section 2915.092 of the Revised Code, annually 1688
before the first day of January, a charitable organization that 1689
desires to conduct bingo, ~~instant bingo at a bingo session, or~~ 1690
~~instant bingo other than at a bingo session shall make out, upon~~ 1691
~~a form to be furnished by the attorney general for that purpose,~~ 1692
~~an application for a license apply to the attorney general for~~ 1693
one or more of the following types of licenses to conduct bingo, 1694
as appropriate: 1695

(1) A type I license to conduct bingo as described in 1696
division (O) (1) of section 2915.01 of the Revised Code; 1697

(2) A type II license to conduct instant bingo, electronic 1698
instant bingo, or both at a bingo session, ~~or~~; 1699

(3) A type III license to conduct instant bingo, ~~or~~ 1700
electronic instant bingo, or both other than at a bingo session- 1701
and deliver that, in accordance with sections 2915.093 to 1702
2915.095 or section 2915.13 of the Revised Code, as applicable. 1703

(B) The application to the attorney general together with 1704
shall be accompanied by a license fee as follows: 1705

(a) Except as otherwise provided in this division, for (1) 1706
If the charitable organization was not licensed to conduct bingo 1707
under this chapter before July 1, 2003, a fee established by the 1708
attorney general by rule adopted pursuant to section 111.15 of 1709
the Revised Code. 1710

(2) If the charitable organization was licensed to conduct 1711
bingo under this chapter before July 1, 2003, the following 1712
applicable fee: 1713

(a) For a type I license for ~~the~~ a charitable organization 1714
that wishes to conduct ~~of~~ bingo during twenty-six or more weeks 1715

in any calendar year, a license fee of two hundred dollars; 1716

(b) For a type II or type III license for the a charitable 1717
organization that previously has not been licensed under this 1718
chapter to conduct ~~of~~ instant bingo at a bingo session or 1719
electronic instant bingo other than at a bingo session for a 1720
charitable organization that previously has not been licensed 1721
under this chapter to conduct instant bingo at a bingo session 1722
or instant bingo other than at a bingo session and that wishes 1723
to conduct bingo during twenty-six or more weeks in any calendar 1724
year, a license fee of five hundred dollars, and for any other; 1725

(c) For a type II or type III license for a charitable 1726
organization that previously has been licensed under this 1727
chapter to conduct instant bingo or electronic instant bingo and 1728
that desires to conduct bingo during twenty-six or more weeks in 1729
any calendar year, a license fee that is based upon the gross 1730
profits received by the charitable organization from the 1731
operation of instant bingo at ~~a bingo session or~~ electronic 1732
instant bingo ~~other than at a bingo session,~~ during the one-year 1733
period ending on the thirty-first day of October of the year 1734
immediately preceding the year for which the license is sought, 1735
and that is one of the following: 1736

(i) Five hundred dollars, if the total is fifty thousand 1737
dollars or less; 1738

(ii) One thousand two hundred fifty dollars plus one- 1739
fourth per cent of the gross profit, if the total is more than 1740
fifty thousand dollars but less than two hundred fifty thousand 1741
one dollars; 1742

(iii) Two thousand two hundred fifty dollars plus one-half 1743
per cent of the gross profit, if the total is more than two 1744

hundred fifty thousand dollars but less than five hundred 1745
thousand one dollars; 1746

(iv) Three thousand five hundred dollars plus one per cent 1747
of the gross profit, if the total is more than five hundred 1748
thousand dollars but less than one million one dollars; 1749

(v) Five thousand dollars plus one per cent of the gross 1750
profit, if the total is one million one dollars or more. 1751

~~(e) A (d) For a type I, type II, or type III license for a 1752
charitable organization that desires to conduct bingo during 1753
fewer than twenty-six weeks in any calendar year, a reduced 1754
license fee established by the attorney general by rule adopted 1755
pursuant to division (G) of this section 111.15 of the Revised 1756
Code. 1757~~

~~(d) For a license to conduct bingo for a charitable 1758
organization that prior to July 1, 2003, has not been licensed 1759
under this chapter to conduct bingo, instant bingo at a bingo 1760
session, or instant bingo other than at a bingo session, a 1761
license fee established by rule by the attorney general in 1762
accordance with division (H) of this section. 1763~~

~~(2) (C) The application shall be in the form prescribed by 1764
the attorney general, shall be signed and sworn to by the 1765
applicant, and shall contain all of the following: 1766~~

~~(a) (1) The name and post-office address of the applicant; 1767~~

~~(b) (2) A statement that the applicant is a charitable 1768
organization and that it has been in continuous existence as a 1769
charitable organization in this state for two years immediately 1770
preceding the making of the application; 1771~~

~~(e) (3) The location at which the organization will 1772~~

conduct bingo, which location shall be within the county in 1773
which the principal place of business of the applicant is 1774
located, the days of the week and the times on each of those 1775
days when bingo will be conducted, whether the organization 1776
owns, leases, or subleases the premises, and a copy of the 1777
rental agreement if it leases or subleases the premises; 1778

~~(d)~~ (4) A statement of the applicant's previous history, 1779
record, and association that is sufficient to establish that the 1780
applicant is a charitable organization, and a copy of a 1781
determination letter that is issued by the Internal Revenue 1782
Service and states that the organization is tax exempt under 1783
subsection 501(a) and described in subsection 501(c) (3), 501(c) 1784
(4), 501(c) (7), 501(c) (8), 501(c) (10), or 501(c) (19) of the 1785
Internal Revenue Code; 1786

~~(e)~~ (5) A statement as to whether the applicant has ever 1787
had any previous application refused, whether it previously has 1788
had a license revoked or suspended, and the reason stated by the 1789
attorney general for the refusal, revocation, or suspension; 1790

~~(f)~~ (6) A statement of the charitable purposes for which 1791
the net profit derived from bingo, ~~other than instant bingo,~~ 1792
described in division (O) (1) of section 2915.01 of the Revised 1793
Code will be used, and or a statement of how the net profit 1794
derived from instant bingo or electronic instant bingo will be 1795
distributed in accordance with section 2915.101 of the Revised 1796
Code, as applicable; 1797

~~(g)~~ (7) Other necessary and reasonable information that 1798
the attorney general may require by rule adopted pursuant to 1799
section 111.15 of the Revised Code; 1800

~~(h)~~ (8) If the applicant is a charitable trust as defined 1801

in section 109.23 of the Revised Code, a statement as to whether 1802
it has registered with the attorney general pursuant to section 1803
109.26 of the Revised Code or filed annual reports pursuant to 1804
section 109.31 of the Revised Code, and, if it is not required 1805
to do either, the exemption in section 109.26 or 109.31 of the 1806
Revised Code that applies to it; 1807

~~(i)~~ (9) If the applicant is a charitable organization as 1808
defined in section 1716.01 of the Revised Code, a statement as 1809
to whether it has filed with the attorney general a registration 1810
statement pursuant to section 1716.02 of the Revised Code and a 1811
financial report pursuant to section 1716.04 of the Revised 1812
Code, and, if it is not required to do both, the exemption in 1813
section 1716.03 of the Revised Code that applies to it; 1814

~~(j)~~ (10) In the case of an applicant seeking to qualify as 1815
a youth athletic park organization, a statement issued by a 1816
board or body vested with authority under Chapter 755. of the 1817
Revised Code for the supervision and maintenance of recreation 1818
facilities in the territory in which the organization is 1819
located, certifying that the playing fields owned by the 1820
organization ~~were used for at least one hundred days during the~~ 1821
~~year in which the statement is issued, and were open for use to~~ 1822
all residents of that territory, regardless of race, color, 1823
creed, religion, sex, or national origin, for athletic 1824
activities by youth athletic organizations that do not 1825
discriminate on the basis of race, color, creed, religion, sex, 1826
or national origin; and that the fields were not used for any 1827
profit-making activity at any time during the year. That type of 1828
board or body is authorized to issue the statement upon request 1829
and shall issue the statement if it finds that the applicant's 1830
playing fields were so used. 1831

~~(3)~~ (D) The attorney general, within thirty days after 1832
receiving a timely filed application from a charitable 1833
organization that has been issued a license under this section 1834
that has not expired and has not been revoked or suspended, 1835
shall send a temporary permit to the applicant specifying the 1836
date on which the application was filed with the attorney 1837
general and stating that, pursuant to section 119.06 of the 1838
Revised Code, the applicant may continue to conduct bingo until 1839
a new license is granted or, if the application is rejected, 1840
until fifteen days after notice of the rejection is mailed to 1841
the applicant. The temporary permit does not affect the validity 1842
of the applicant's application and does not grant any rights to 1843
the applicant except those rights specifically granted in 1844
section 119.06 of the Revised Code. The issuance of a temporary 1845
permit by the attorney general pursuant to this division does 1846
not prohibit the attorney general from rejecting the applicant's 1847
application because of acts that the applicant committed, or 1848
actions that the applicant failed to take, before or after the 1849
issuance of the temporary permit. 1850

~~(4)~~ (E) Within thirty days after receiving an initial 1851
license application from a charitable organization to conduct 1852
bingo, ~~instant bingo at a bingo session, or instant bingo other~~ 1853
~~than at a bingo session,~~ the attorney general shall conduct a 1854
preliminary review of the application and notify the applicant 1855
regarding any deficiencies. Once an application is deemed 1856
complete, or beginning on the thirtieth day after the 1857
application is filed, if the attorney general failed to notify 1858
the applicant of any deficiencies, the attorney general shall 1859
have an additional sixty days to conduct an investigation and 1860
either grant, grant with limits, restrictions, or probationary 1861
conditions, or deny the application based on findings 1862

established and communicated in accordance with divisions ~~(B)~~ 1863
~~(F)~~ and ~~(E)~~-~~(I)~~ of this section. As an option to granting, 1864
granting with limits, restrictions, or probationary conditions, 1865
or denying an initial license application, the attorney general 1866
may grant a temporary license and request additional time to 1867
conduct the investigation if the attorney general has cause to 1868
believe that additional time is necessary to complete the 1869
investigation and has notified the applicant in writing about 1870
the specific concerns raised during the investigation. 1871

~~(B)(1)~~-~~(F)(1)~~ The attorney general shall adopt rules to 1872
enforce sections 2915.01, 2915.02, and 2915.07 to ~~2915.13~~ 1873
~~2915.15~~ of the Revised Code to ensure that bingo ~~or instant~~ 1874
~~bingo~~ is conducted in accordance with those sections and to 1875
maintain proper control over the conduct of bingo ~~or instant~~ 1876
~~bingo~~. The Except as otherwise provided in this section, the 1877
~~rules, except rules adopted pursuant to divisions (A)(2)(g) and~~ 1878
~~(G) of this section,~~ shall be adopted pursuant to Chapter 119. 1879
of the Revised Code. The attorney general shall license 1880
charitable organizations to conduct bingo, ~~instant bingo at a~~ 1881
~~bingo session, or instant bingo other than at a bingo session in~~ 1882
conformance with this chapter and with the licensing provisions 1883
of Chapter 119. of the Revised Code. 1884

(2) ~~The attorney general may refuse to grant a license to~~ 1885
~~any~~ If any of the following applies to an organization, or 1886
~~revoke or suspend the license of any organization, that does any~~ 1887
~~of the following or to which any of the following appliesthe~~ 1888
attorney general may refuse to grant a license to the 1889
organization, may revoke or suspend the organization's license, 1890
or may place limits, restrictions, or probationary conditions on 1891
the organization's license for a limited or indefinite period, 1892
as determined by the attorney general: 1893

(a) ~~Fails~~ The organization fails or has failed at any time 1894
to meet any requirement of section 109.26, 109.31, or 1716.02, 1895
or sections 2915.07 to ~~2915.11~~ 2915.15 of the Revised Code, or 1896
violates or has violated any provision of sections 2915.02 or 1897
2915.07 to 2915.13 of the Revised Code or any rule adopted by 1898
the attorney general pursuant to this ~~section,~~ chapter. 1899

(b) ~~Makes~~ The organization makes or has made an incorrect 1900
or false statement that is material to the granting of the 1901
license in an application filed ~~pursuant to division (A) of~~ 1902
under this section~~.~~ 1903

(c) ~~Submits~~ The organization submits or has submitted any 1904
incorrect or false information relating to an application if the 1905
information is material to the granting of the license~~.~~ 1906

(d) ~~Maintains~~ The organization maintains or has maintained 1907
any incorrect or false information that is material to the 1908
granting of the license in the records required to be kept 1909
pursuant to ~~divisions (A) and (C) of~~ section 2915.10 of the 1910
Revised Code, if applicable~~.~~ 1911

(e) The attorney general has good cause to believe that 1912
the organization will not conduct bingo, ~~instant bingo at a~~ 1913
~~bingo session, or instant bingo other than at a bingo session~~ in 1914
accordance with sections 2915.07 to ~~2915.13~~ 2915.15 of the 1915
Revised Code or with any rule adopted by the attorney general 1916
pursuant to this ~~section~~ chapter. 1917

(3) If the attorney general has good cause to believe that 1918
any director or officer of the organization has breached the 1919
director's or officer's fiduciary duty to, or committed theft or 1920
any other type of misconduct related to, the organization or any 1921
other charitable organization that has been issued a bingo 1922

license under this chapter, the attorney general may refuse to 1923
grant a license to the organization, may impose limits, 1924
restrictions, or probationary conditions on the license, or may 1925
revoke or suspend the organization's license for a period not to 1926
exceed five years. 1927

(4) The attorney general may impose a civil fine on an 1928
organization licensed or permitted under this chapter for 1929
failure to comply with any restrictions, limits, or probationary 1930
conditions on its license, and for failure to comply with this 1931
chapter or any rule adopted under this chapter, according to a 1932
schedule of fines that the attorney general shall adopt in 1933
accordance with Chapter 119. of the Revised Code. 1934

(5) For the purposes of division ~~(B)~~ ~~(F)~~ of this section, 1935
any action of an officer, trustee, agent, representative, or 1936
bingo game operator of an organization is an action of the 1937
organization. 1938

~~(C)~~ ~~(G)~~ The attorney general may grant licenses to 1939
charitable organizations that are branches, lodges, or chapters 1940
of national charitable organizations. 1941

~~(D)~~ ~~(H)~~ The attorney general shall send notice of any of 1942
the following actions in writing to the prosecuting attorney and 1943
sheriff of the county in which the charitable organization will 1944
conduct bingo, instant bingo at a bingo session, or instant 1945
bingo other than at a bingo session, as stated in its 1946
application for a license or amended license, is located and to 1947
any other law enforcement agency in that county that so 1948
requests, of all of the following: 1949

(1) The issuance of the a license under this section; 1950

(2) The issuance of the an amended license under this 1951

section; 1952

(3) The rejection of an application for and refusal to 1953
grant a license under this section; 1954

(4) The revocation of any license previously issued under 1955
this section; 1956

(5) The suspension of any license previously issued under 1957
this section; 1958

(6) The placing of any limits, restrictions, or 1959
probationary conditions placed on a license issued under this 1960
section. 1961

~~(E)~~ (I) A license issued by the attorney general under 1962
this section shall set forth the information contained on the 1963
application of the charitable organization that the attorney 1964
general determines is relevant, including, but not limited to, 1965
the location at which the organization will conduct bingo, ~~-~~ 1966
~~instant bingo at a bingo session, or instant bingo other than at~~ 1967
~~a bingo session~~ whether the license is a type I, type II, or 1968
type III license, and the days of the week and the times on each 1969
of those days when bingo will be conducted. If the attorney 1970
general refuses to grant, places limits, restrictions, or 1971
probationary conditions on, or revokes or suspends a license, 1972
the attorney general shall notify the applicant in writing and 1973
specifically identify the reason for the refusal, revocation, 1974
limit, restriction, probationary condition, or suspension in 1975
narrative form and, if applicable, by identifying the section of 1976
the Revised Code violated. The failure of the attorney general 1977
to give the written notice of the reasons for the refusal, 1978
revocation, limit, restriction, probationary condition, or 1979
suspension or a mistake in the written notice does not affect 1980

the validity of the attorney general's refusal to grant, or the 1981
revocation or suspension of, or limit, restriction, or 1982
probationary condition on, a license. If the attorney general 1983
fails to give the written notice or if there is a mistake in the 1984
written notice, the applicant may bring an action to compel the 1985
attorney general to comply with this division or to correct the 1986
mistake, but the attorney general's order refusing to grant, or 1987
placing a limit, restriction, or probationary condition on, or 1988
revoking or suspending, a license shall not be enjoined during 1989
the pendency of the action. 1990

~~(F)~~ (J) A charitable organization that has been issued a 1991
license pursuant to division ~~(B)~~ of under this section but that 1992
cannot conduct bingo ~~or instant bingo~~ at the location, or on the 1993
day of the week or at the time, specified on the license due to 1994
circumstances that make it impractical to do so, or that desires 1995
to conduct instant bingo, electronic instant bingo, or both 1996
other than at a bingo session at additional locations not 1997
identified on the license, may apply in writing, together with 1998
an application fee of two hundred fifty dollars, to the attorney 1999
general, at least thirty days prior to a change in or addition 2000
of a location, day of the week, or time, and request an amended 2001
license. As applicable, the application shall describe the 2002
causes making it impractical for the organization to conduct 2003
bingo ~~or instant bingo~~ in conformity with its license and shall 2004
indicate the location, days of the week, and times on each of 2005
those days when it desires to conduct bingo ~~or instant bingo~~ 2006
and, as applicable, shall indicate the additional locations at 2007
which it desires to conduct instant bingo, electronic instant 2008
bingo, or both other than at a bingo session. Except as 2009
otherwise provided in this division, the attorney general shall 2010
issue the amended license in accordance with division ~~(E)~~ (I) of 2011

this section, and the organization shall surrender its original 2012
license to the attorney general. The attorney general may refuse 2013
to grant an amended license according to the terms of division 2014
~~(B)~~(F) of this section. 2015

~~(G) The attorney general, by rule adopted pursuant to 2016
section 111.15 of the Revised Code, shall establish a schedule 2017
of reduced license fees for charitable organizations that desire 2018
to conduct bingo or instant bingo during fewer than twenty six 2019
weeks in any calendar year. 2020~~

~~(H) The attorney general, by rule adopted pursuant to 2021
section 111.15 of the Revised Code, shall establish license fees 2022
for the conduct of bingo, instant bingo at a bingo session, or 2023
instant bingo other than at a bingo session for charitable 2024
organizations that prior to July 1, 2003, have not been licensed 2025
to conduct bingo, instant bingo at a bingo session, or instant 2026
bingo other than at a bingo session under this chapter. 2027~~

~~(I)~~(K) The attorney general may enter into a written 2028
contract with any other state agency to delegate to that state 2029
agency the powers prescribed to the attorney general under 2030
Chapter 2915. of the Revised Code. 2031

~~(J)~~(L) The attorney general, by rule adopted pursuant to 2032
section 111.15 of the Revised Code, may adopt rules to determine 2033
the requirements for a charitable organization that is exempt 2034
from federal income taxation under subsection 501(a) and 2035
described in subsection 501(c) (3) of the Internal Revenue Code 2036
to be in good standing in the state. 2037

Sec. 2915.081. (A) No distributor shall sell, offer to 2038
sell, or otherwise provide or offer to provide bingo supplies to 2039
another person, or modify, convert, add to, or remove parts from 2040

bingo supplies to further their promotion or sale, for use in 2041
this state without having obtained a license from the attorney 2042
general under this section. 2043

(B) (1) The attorney general may issue a distributor 2044
license to any person that meets the requirements of this 2045
section. The application for the license shall be on a form 2046
prescribed by the attorney general and be accompanied by the 2047
annual fee prescribed by this section. The license is valid for 2048
a period of one year, and the annual fee for the license is five 2049
thousand dollars. 2050

(2) Upon applying for or renewing a license under this 2051
section, an applicant shall file with and have approved by the 2052
attorney general a bond in which the applicant shall be the 2053
principal obligor, in the sum of fifty thousand dollars, with 2054
one or more sureties authorized to do business in this state. 2055
The applicant shall maintain the bond in effect as long as the 2056
license is valid; however, the liability of the surety under the 2057
bond shall not exceed an all-time aggregate liability of fifty 2058
thousand dollars. The bond, which may be in the form of a rider 2059
to a larger blanket liability bond, shall run to the state and 2060
to any person who may have a cause of action against the 2061
principal obligor of the bond for any liability arising out of a 2062
violation by the obligor of any provision of this chapter or any 2063
rule adopted pursuant to this chapter. 2064

(C) The attorney general may refuse to issue a distributor 2065
license to any person to which any of the following applies, or 2066
to any person that has an officer, partner, or other person who 2067
has an ownership interest of ten per cent or more and to whom 2068
any of the following applies: 2069

(1) The person, officer, or partner has been convicted of 2070

a disqualifying offense as determined in accordance with section 2071
9.79 of the Revised Code. 2072

(2) The person, officer, or partner has made an incorrect 2073
or false statement that is material to the granting of a license 2074
in an application submitted to the attorney general under this 2075
section or in a similar application submitted to a gambling 2076
licensing authority in another jurisdiction if the statement 2077
resulted in license revocation through administrative action in 2078
the other jurisdiction. 2079

(3) The person, officer, or partner has submitted any 2080
incorrect or false information relating to the application to 2081
the attorney general under this section, if the information is 2082
material to the granting of the license. 2083

(4) The person, officer, or partner has failed to correct 2084
any incorrect or false information that is material to the 2085
granting of the license in the records required to be maintained 2086
under division (F) of section 2915.10 of the Revised Code. 2087

(5) The person, officer, or partner has had a license 2088
related to gambling revoked or suspended under the laws of this 2089
state, another state, or the United States. 2090

(6) The attorney general has good cause to believe that a 2091
person, officer, or partner has committed a breach of fiduciary 2092
duty, theft, or other type of misconduct related to a charitable 2093
organization that has obtained a bingo license issued under this 2094
chapter. 2095

(D) The attorney general shall not issue a distributor 2096
license to any person that is involved in the conduct of bingo 2097
on behalf of a charitable organization or that is a lessor of 2098
premises used for the conduct of bingo. This division does not 2099

prohibit a distributor from advising charitable organizations on 2100
the use and benefit of specific bingo supplies or prohibit a 2101
distributor from advising a customer on operational methods to 2102
improve bingo profitability. 2103

(E) (1) No distributor shall sell, offer to sell, or 2104
otherwise provide or offer to provide bingo supplies to any 2105
person, or modify, convert, add to, or remove parts from bingo 2106
supplies to further their promotion or sale, for use in this 2107
state except to or for the use of a charitable organization that 2108
has been issued a license under section 2915.08 of the Revised 2109
Code or to another distributor that has been issued a license 2110
under this section. No distributor shall accept payment for the 2111
sale or other provision of bingo supplies other than by check or 2112
electronic fund transfer. 2113

(2) No distributor may donate, give, loan, lease, or 2114
otherwise provide any bingo supplies or equipment, or modify, 2115
convert, add to, or remove parts from bingo supplies to further 2116
their promotion or sale, to or for the use of a charitable 2117
organization for use in a bingo session conditioned on or in 2118
consideration for an exclusive right to provide bingo supplies 2119
to the charitable organization. A distributor may provide a 2120
licensed charitable organization with free samples of the 2121
distributor's products to be used as prizes or to be used for 2122
the purpose of sampling. 2123

(3) No distributor shall purchase bingo supplies for use 2124
in this state from any person except from a manufacturer issued 2125
a license under section 2915.082 of the Revised Code or from 2126
another distributor issued a license under this section. Subject 2127
to division (D) of section 2915.082 of the Revised Code, no 2128
distributor shall pay for purchased bingo supplies other than by 2129

check or electronic fund transfer. 2130

(4) No distributor shall participate in the conduct of 2131
bingo on behalf of a charitable organization or have any direct 2132
or indirect ownership interest in a premises used for the 2133
conduct of bingo. 2134

(5) No distributor shall knowingly solicit, offer, pay, or 2135
receive any kickback, bribe, or undocumented rebate, directly or 2136
indirectly, overtly or covertly, in cash or in kind, in return 2137
for providing bingo supplies to any person in this state. 2138

(F) (1) No distributor shall knowingly sell, offer to sell, 2139
or otherwise provide or offer to provide an electronic instant 2140
bingo system to any person for use in this state, or maintain, 2141
update, or repair an electronic instant bingo system, without 2142
first obtaining an electronic instant bingo distributor 2143
endorsement to the person's distributor license issued under 2144
this section. An applicant for a distributor license under this 2145
section may apply simultaneously for an electronic instant bingo 2146
distributor endorsement to that license. 2147

(2) An applicant for an electronic instant bingo 2148
distributor endorsement shall submit the application on a form 2149
prescribed by the attorney general and shall submit one complete 2150
set of fingerprints directly to the superintendent of the bureau 2151
of criminal identification and investigation for the purpose of 2152
conducting a criminal records check. The applicant shall provide 2153
the fingerprints using a method the superintendent prescribes 2154
pursuant to division (C) (2) of section 109.572 of the Revised 2155
Code and shall fill out the form the superintendent prescribes 2156
pursuant to division (C) (1) of that section. Upon receiving an 2157
application for an electronic instant bingo distributor 2158
endorsement, the attorney general shall request the 2159

superintendent, or a vendor approved by the bureau, to conduct a 2160
criminal records check based on the applicant's fingerprint 2161
impressions in accordance with division (A) (18) of that section. 2162
The applicant shall pay any fee required under division (C) (3) 2163
of that section. 2164

(3) The attorney general shall not issue an electronic 2165
instant bingo distributor endorsement to an applicant unless the 2166
attorney general has received the results of the criminal 2167
records check described in division (F) (2) of this section. The 2168
attorney general shall not issue an electronic instant bingo 2169
distributor endorsement to an applicant if the applicant, any 2170
officer or partner of the applicant, or any person who has an 2171
ownership interest of ten per cent or more in the applicant has 2172
violated any provision of this chapter or any rule adopted by 2173
the attorney general under this chapter or has violated any 2174
existing or former law or rule of this state, any other state, 2175
or the United States that is substantially equivalent to any 2176
provision of this chapter or any rule adopted by the attorney 2177
general under this chapter. 2178

(4) An electronic instant bingo distributor endorsement 2179
issued under this section shall be valid for the period of the 2180
underlying distributor license. 2181

(G) The attorney general may suspend, place limits, 2182
restrictions, or probationary conditions on, or revoke a 2183
distributor license or an electronic instant bingo distributor 2184
endorsement, for a limited or indefinite period of time at the 2185
attorney general's discretion, for any of the following reasons: 2186

(1) Any reason for which the attorney general may refuse 2187
to issue a distributor the license specified in divisions (C) (2) 2188
to (5) of this section or endorsement; 2189

(2) The distributor holding the license or endorsement 2190
violates any provision of this chapter or any rule adopted by 2191
the attorney general under this chapter; 2192

(3) The distributor or any officer, partner, or other 2193
person who has an ownership interest of ten per cent or more in 2194
the distributor is convicted of either of the following: 2195

(a) A felony under the laws of this state, another state, 2196
or the United States; 2197

(b) Any gambling offense. 2198

~~(G)~~ (H) The attorney general may adopt rules for the 2199
application, acceptance, denial, suspension, revocation, 2200
limitation, restriction, or condition of a distributor license 2201
or endorsement, and to enforce any other provisions of this 2202
section, in accordance with Chapter 119. of the Revised Code. 2203

(I) The attorney general may impose a civil fine on a 2204
distributor licensed or permitted under this chapter for failure 2205
to comply with any restrictions, limits, or probationary 2206
conditions on its license, or for failure to comply with this 2207
chapter or any rule adopted under this chapter, according to a 2208
schedule of fines that the attorney general shall adopt in 2209
accordance with Chapter 119. of the Revised Code. 2210

(J) Whoever violates division (A) ~~or~~, (E), or (F) of this 2211
section is guilty of illegally operating as a distributor. 2212
Except as otherwise provided in this division, illegally 2213
operating as a distributor is a misdemeanor of the first degree. 2214
If the offender previously has been convicted of a violation of 2215
division (A) ~~or~~, (E), or (F) of this section, illegally 2216
operating as a distributor is a felony of the fifth degree. 2217

Sec. 2915.082. (A) No manufacturer shall sell, offer to 2218

sell, or otherwise provide or offer to provide bingo supplies 2219
for use in this state without having obtained a license from the 2220
attorney general under this section. 2221

(B) (1) The attorney general may issue a manufacturer 2222
license to any person that meets the requirements of this 2223
section. The application for the license shall be on a form 2224
prescribed by the attorney general and be accompanied by the 2225
annual fee prescribed by this section. The license is valid for 2226
a period of one year, and the annual fee for the license is five 2227
thousand dollars. 2228

(2) Upon applying for or renewing a license under this 2229
section, an applicant shall file with and have approved by the 2230
attorney general a bond in which the applicant shall be the 2231
principal obligor, in the sum of fifty thousand dollars, with 2232
one or more sureties authorized to do business in this state. 2233
The applicant shall maintain the bond in effect as long as the 2234
license is valid; however, the liability of the surety under the 2235
bond shall not exceed an all-time aggregate liability of fifty 2236
thousand dollars. The bond, which may be in the form of a rider 2237
to a larger blanket liability bond, shall run to the state and 2238
to any person who may have a cause of action against the 2239
principal obligor of the bond for any liability arising out of a 2240
violation by the obligor of any provision of this chapter or any 2241
rule adopted pursuant to this chapter. 2242

(C) The attorney general may refuse to issue a 2243
manufacturer license to any person to which any of the following 2244
applies, or to any person that has an officer, partner, or other 2245
person who has an ownership interest of ten per cent or more and 2246
to whom any of the following applies: 2247

(1) The person, officer, or partner has been convicted of 2248

a disqualifying offense as determined in accordance with section 2249
9.79 of the Revised Code. 2250

(2) The person, officer, or partner has made an incorrect 2251
or false statement that is material to the granting of a license 2252
in an application submitted to the attorney general under this 2253
section or in a similar application submitted to a gambling 2254
licensing authority in another jurisdiction if the statement 2255
resulted in license revocation through administrative action in 2256
the other jurisdiction. 2257

(3) The person, officer, or partner has submitted any 2258
incorrect or false information relating to the application to 2259
the attorney general under this section, if the information is 2260
material to the granting of the license. 2261

(4) The person, officer, or partner has failed to correct 2262
any incorrect or false information that is material to the 2263
granting of the license in the records required to be maintained 2264
under division (G) of section 2915.10 of the Revised Code. 2265

(5) The person, officer, or partner has had a license 2266
related to gambling revoked or suspended under the laws of this 2267
state, another state, or the United States. 2268

(6) The attorney general has good cause to believe that 2269
the person, officer, or partner has committed a breach of 2270
fiduciary duty, theft, or other type of misconduct, related to a 2271
charitable organization that has obtained a bingo license under 2272
this chapter. 2273

(D) (1) No manufacturer shall sell, offer to sell, or 2274
otherwise provide or offer to provide bingo supplies to any 2275
person for use in this state except to a distributor that has 2276
been issued a license under section 2915.081 of the Revised 2277

Code. No manufacturer shall accept payment for the sale of bingo 2278
supplies other than by check or electronic fund transfer. 2279

(2) No manufacturer shall knowingly solicit, offer, pay, 2280
or receive any kickback, bribe, or undocumented rebate, directly 2281
or indirectly, overtly or covertly, in cash or in kind, in 2282
return for providing bingo supplies to any person in this state. 2283

(E) (1) No manufacturer shall knowingly sell, offer to 2284
sell, or otherwise provide or offer to provide an electronic 2285
instant bingo system to any person for use in this state, or 2286
submit an electronic instant bingo system for testing and 2287
approval under section 2915.15 of the Revised Code, without 2288
first obtaining an electronic instant bingo manufacturer 2289
endorsement to the person's manufacturer license issued under 2290
this section. An applicant for a manufacturer license under this 2291
section may apply simultaneously for an electronic instant bingo 2292
manufacturer endorsement to that license. 2293

(2) A manufacturer licensed under this section may only 2294
sell, offer to sell, or otherwise provide or offer to provide 2295
electronic instant bingo systems that contain proprietary 2296
software owned by or licensed to the manufacturer. If the 2297
proprietary software is licensed to the manufacturer, the 2298
manufacturer shall provide a copy of the license along with the 2299
application for an endorsement under this section. 2300

(3) An applicant for an electronic instant bingo 2301
manufacturer endorsement shall submit the application on a form 2302
prescribed by the attorney general and shall submit one complete 2303
set of fingerprints directly to the superintendent of the bureau 2304
of criminal identification and investigation for the purpose of 2305
conducting a criminal records check. The applicant shall provide 2306
the fingerprints using a method the superintendent prescribes 2307

pursuant to division (C) (2) of section 109.572 of the Revised 2308
Code and shall fill out the form the superintendent prescribes 2309
pursuant to division (C) (1) of that section. Upon receiving an 2310
application for an electronic instant bingo manufacturer 2311
endorsement, the attorney general shall request the 2312
superintendent, or a vendor approved by the bureau, to conduct a 2313
criminal records check based on the applicant's fingerprint 2314
impressions in accordance with division (A) (18) of that section. 2315
The applicant shall pay any fee required under division (C) (3) 2316
of that section. 2317

(4) The attorney general shall not issue an electronic 2318
instant bingo manufacturer endorsement to an applicant unless 2319
the attorney general has received the results of the criminal 2320
records check described in division (E) (3) of this section. The 2321
attorney general shall not issue an electronic instant bingo 2322
manufacturer endorsement to an applicant if the applicant, any 2323
officer or partner of the applicant, or any person who has an 2324
ownership interest of ten per cent or more in the applicant has 2325
violated any existing or former law or rule of this state, any 2326
other state, or the United States that is substantially 2327
equivalent to any provision of this chapter or any rule adopted 2328
by the attorney general under this chapter. 2329

(F) (1) The attorney general may suspend, place limits, 2330
restrictions, or probationary conditions on, or revoke a 2331
manufacturer license or an electronic instant bingo manufacturer 2332
endorsement for a limited or indefinite period of time for any 2333
of the following reasons: 2334

(a) Any reason for which the attorney general may refuse 2335
to issue a manufacturer the license specified in divisions (C) 2336
(2) to (5) of this section or endorsement; 2337

(b) The manufacturer holding the license or endorsement 2338
violates any provision of this chapter or any rule adopted by 2339
the attorney general under this chapter; 2340

(c) The manufacturer or any officer, partner, or other 2341
person who has an ownership interest of ten per cent or more in 2342
the manufacturer is convicted of either of the following: 2343

(i) A felony under the laws of this state, another state, 2344
or the United States; 2345

(ii) Any gambling offense. 2346

(2) The attorney general may perform an onsite inspection 2347
of a manufacturer of bingo supplies that is selling, offering to 2348
sell, or otherwise providing or offering to provide bingo 2349
supplies or that is applying for a license to sell, offer to 2350
sell, or otherwise provide or offer to provide bingo supplies in 2351
this state. 2352

(3) (a) The attorney general shall establish by rule an 2353
application and renewal fee for an electronic instant bingo 2354
manufacturer endorsement in an amount sufficient to cover the 2355
costs the attorney general incurs in processing applications for 2356
electronic instant bingo manufacturer endorsements and 2357
investigating an applicant's suitability. 2358

(b) If the cost of processing a particular application and 2359
investigating the applicant's suitability exceeds the amount of 2360
the application and renewal fee, the attorney general may charge 2361
the applicant an additional fee as necessary to cover that cost. 2362

(c) The attorney general shall not issue an electronic 2363
instant bingo manufacturer endorsement unless the attorney 2364
general has received payment in full from the applicant for all 2365
fees to be charged under this section. 2366

~~(F)~~-(G) The attorney general may adopt rules for the 2367
application, acceptance, denial, suspension, revocation, 2368
limitation, restriction, or condition of a manufacturer license 2369
or endorsement described in this section, and to enforce any 2370
other provisions of this section, in accordance with Chapter 2371
119. of the Revised Code. 2372

(H) The attorney general may impose a civil fine on a 2373
manufacturer licensed or permitted under this chapter for 2374
failure to comply with any restrictions, limits, or probationary 2375
conditions on its license, and for failure to comply with this 2376
chapter or any rule adopted under this chapter, according to a 2377
schedule of fines that the attorney general shall adopt in 2378
accordance with Chapter 119. of the Revised Code. 2379

(I) Whoever violates division (A) ~~or, (D), or (E)~~ of this 2380
section is guilty of illegally operating as a manufacturer. 2381
Except as otherwise provided in this division, illegally 2382
operating as a manufacturer is a misdemeanor of the first 2383
degree. If the offender previously has been convicted of a 2384
violation of division (A) ~~or, (D), or (E)~~ of this section, 2385
illegally operating as a manufacturer is a felony of the fifth 2386
degree. 2387

Sec. 2915.09. (A) No charitable organization that conducts 2388
bingo shall fail to do any of the following: 2389

(1) Own all of the equipment used to conduct bingo or 2390
lease that equipment from a charitable organization that is 2391
licensed to conduct bingo, or from the landlord of a premises 2392
where bingo is conducted, for a rental rate that is not more 2393
than is customary and reasonable for that equipment; 2394

(2) Except as otherwise provided in division (A) (3) of 2395

this section, use all of the gross receipts from bingo for 2396
paying prizes, for reimbursement of expenses for or for renting 2397
premises in which to conduct a bingo session, for reimbursement 2398
of expenses for or for purchasing or leasing bingo supplies used 2399
in conducting bingo, for reimbursement of expenses for or for 2400
hiring security personnel, for reimbursement of expenses for or 2401
for advertising bingo, or for reimbursement of other expenses or 2402
for other expenses listed in division (GG) of section 2915.01 of 2403
the Revised Code, provided that the amount of the receipts so 2404
spent is not more than is customary and reasonable for a similar 2405
purchase, lease, hiring, advertising, or expense. If the 2406
building in which bingo is conducted is owned by the charitable 2407
organization conducting bingo and the bingo conducted includes a 2408
form of bingo described in division (O) (1) of section 2915.01 of 2409
the Revised Code, the charitable organization may deduct from 2410
the total amount of the gross receipts from each session a sum 2411
equal to the lesser of six hundred dollars or forty-five per 2412
cent of the gross receipts from the bingo described in that 2413
division as consideration for the use of the premises. 2414

(3) Use, or give, donate, or otherwise transfer, all of 2415
the net profit derived from bingo, ~~other than instant bingo,~~ 2416
described in division (O) (1) of section 2915.01 of the Revised 2417
Code for a charitable purpose listed in its license application 2418
and described in division (V) of section 2915.01 of the Revised 2419
Code, or distribute all of the net profit from the proceeds of 2420
the sale of instant bingo or electronic instant bingo as stated 2421
in its license application and in accordance with section 2422
2915.101 of the Revised Code, as applicable. 2423

(B) No charitable organization that conducts a bingo game 2424
described in division (O) (1) of section 2915.01 of the Revised 2425
Code shall fail to do any of the following: 2426

(1) Conduct the bingo game on premises that are owned by 2427
the charitable organization, on premises that are owned by 2428
another charitable organization and leased from that charitable 2429
organization for a rental rate not in excess of the lesser of 2430
six hundred dollars per bingo session or forty-five per cent of 2431
the gross receipts of the bingo session, on premises that are 2432
leased from a person other than a charitable organization for a 2433
rental rate that is not more than is customary and reasonable 2434
for premises that are similar in location, size, and quality but 2435
not in excess of four hundred fifty dollars per bingo session, 2436
or on premises that are owned by a person other than a 2437
charitable organization, that are leased from that person by 2438
another charitable organization, and that are subleased from 2439
that other charitable organization by the charitable 2440
organization for a rental rate not in excess of four hundred 2441
fifty dollars per bingo session. No charitable organization is 2442
required to pay property taxes or assessments on premises that 2443
the charitable organization leases from another person to 2444
conduct bingo sessions. If the charitable organization leases 2445
from a person other than a charitable organization the premises 2446
on which it conducts bingo sessions, the lessor of the premises 2447
shall provide the premises to the organization and shall not 2448
provide the organization with bingo game operators, security 2449
personnel, concessions or concession operators, bingo supplies, 2450
or any other type of service. A charitable organization shall 2451
not lease or sublease premises that it owns or leases to more 2452
than three other charitable organizations per calendar week for 2453
conducting bingo sessions on the premises. A person that is not 2454
a charitable organization shall not lease premises that it owns, 2455
leases, or otherwise is empowered to lease to more than three 2456
charitable organizations per calendar week for conducting bingo 2457
sessions on the premises. In no case shall more than nine bingo 2458

sessions be conducted on any premises in any calendar week. 2459

(2) Display its license conspicuously at the premises 2460
where the bingo session is conducted; 2461

(3) Conduct the bingo session in accordance with the 2462
definition of bingo set forth in division (O) (1) of section 2463
2915.01 of the Revised Code. 2464

(C) No charitable organization that conducts a bingo game 2465
described in division (O) (1) of section 2915.01 of the Revised 2466
Code shall do any of the following: 2467

(1) Pay any compensation to a bingo game operator for 2468
operating a bingo session that is conducted by the charitable 2469
organization or for preparing, selling, or serving food or 2470
beverages at the site of the bingo session, permit any auxiliary 2471
unit or society of the charitable organization to pay 2472
compensation to any bingo game operator who prepares, sells, or 2473
serves food or beverages at a bingo session conducted by the 2474
charitable organization, or permit any auxiliary unit or society 2475
of the charitable organization to prepare, sell, or serve food 2476
or beverages at a bingo session conducted by the charitable 2477
organization, if the auxiliary unit or society pays any 2478
compensation to the bingo game operators who prepare, sell, or 2479
serve the food or beverages; 2480

(2) Pay consulting fees to any person for any services 2481
performed in relation to the bingo session; 2482

(3) Pay concession fees to any person who provides 2483
refreshments to the participants in the bingo session; 2484

(4) Except as otherwise provided in division (C) (4) of 2485
this section, conduct more than three bingo sessions in any 2486
seven-day period. A volunteer firefighter's organization or a 2487

volunteer rescue service organization that conducts not more 2488
than five bingo sessions in a calendar year may conduct more 2489
than three bingo sessions in a seven-day period after notifying 2490
the attorney general when it will conduct the sessions. 2491

(5) Pay out more than six thousand dollars in prizes for 2492
bingo games described in division (O) (1) of section 2915.01 of 2493
the Revised Code during any bingo session that is conducted by 2494
the charitable organization. "Prizes" does not include awards 2495
from the conduct of instant bingo. 2496

(6) Conduct a bingo session at any time during the eight- 2497
hour period between two a.m. and ten a.m., at any time during, 2498
or within ten hours of, a bingo game conducted for amusement 2499
only pursuant to section 2915.12 of the Revised Code, at any 2500
premises not specified on its license, or on any day of the week 2501
or during any time period not specified on its license. Division 2502
(A) (6) of this section does not prohibit the sale of instant 2503
bingo tickets beginning at nine a.m. for a bingo session that 2504
begins at ten a.m. If circumstances make it impractical for the 2505
charitable organization to conduct a bingo session at the 2506
premises, or on the day of the week or at the time, specified on 2507
its license, or if a charitable organization wants to conduct 2508
bingo sessions on a day of the week or at a time other than the 2509
day or time specified on its license, the charitable 2510
organization may apply in writing to the attorney general for an 2511
amended license pursuant to division ~~(F)~~ (J) of section 2915.08 2512
of the Revised Code. A charitable organization may apply twice 2513
in each calendar year for an amended license to conduct bingo 2514
sessions on a day of the week or at a time other than the day or 2515
time specified on its license. If the amended license is 2516
granted, the organization may conduct bingo sessions at the 2517
premises, on the day of the week, and at the time specified on 2518

its amended license.	2519
(7) Permit any person whom the charitable organization knows, or should have known, is under the age of eighteen to work as a bingo game operator;	2520 2521 2522
(8) Permit any person whom the charitable organization knows, or should have known, has been convicted of a felony or gambling offense in any jurisdiction to be a bingo game operator;	2523 2524 2525 2526
(9) Permit the lessor of the premises on which the bingo session is conducted, if the lessor is not a charitable organization, to provide the charitable organization with bingo game operators, security personnel, concessions, bingo supplies, or any other type of service;	2527 2528 2529 2530 2531
(10) Purchase or lease bingo supplies from any person except a distributor issued a license under section 2915.081 of the Revised Code;	2532 2533 2534
(11) (a) Use or permit the use of electronic bingo aids except under the following circumstances:	2535 2536
(i) For any single participant, not more than ninety bingo faces can be played using an electronic bingo aid or aids.	2537 2538
(ii) The charitable organization shall provide a participant using an electronic bingo aid with corresponding paper bingo cards or sheets.	2539 2540 2541
(iii) The total price of bingo faces played with an electronic bingo aid shall be equal to the total price of the same number of bingo faces played with a paper bingo card or sheet sold at the same bingo session but without an electronic bingo aid.	2542 2543 2544 2545 2546

(iv) An electronic bingo aid cannot be part of an 2547
electronic network other than a network that includes only bingo 2548
aids and devices that are located on the premises at which the 2549
bingo is being conducted or be interactive with any device not 2550
located on the premises at which the bingo is being conducted. 2551

(v) An electronic bingo aid cannot be used to participate 2552
in bingo that is conducted at a location other than the location 2553
at which the bingo session is conducted and at which the 2554
electronic bingo aid is used. 2555

(vi) An electronic bingo aid cannot be used to provide for 2556
the input of numbers and letters announced by a bingo caller 2557
other than the bingo caller who physically calls the numbers and 2558
letters at the location at which the bingo session is conducted 2559
and at which the electronic bingo aid is used. 2560

(b) The attorney general may adopt rules in accordance 2561
with Chapter 119. of the Revised Code that govern the use of 2562
electronic bingo aids. The rules may include a requirement that 2563
an electronic bingo aid be capable of being audited by the 2564
attorney general to verify the number of bingo cards or sheets 2565
played during each bingo session. 2566

(12) Permit any person the charitable organization knows, 2567
or should have known, to be under eighteen years of age to play 2568
bingo described in division (O) (1) of section 2915.01 of the 2569
Revised Code. 2570

(D) (1) Except as otherwise provided in division (D) (3) of 2571
this section, no charitable organization shall provide to a 2572
bingo game operator, and no bingo game operator shall receive or 2573
accept, any commission, wage, salary, reward, tip, donation, 2574
gratuity, or other form of compensation, directly or indirectly, 2575

regardless of the source, for conducting bingo or providing 2576
other work or labor at the site of bingo during a bingo session. 2577

(2) Except as otherwise provided in division (D) (3) of 2578
this section, no charitable organization shall provide to a 2579
bingo game operator any commission, wage, salary, reward, tip, 2580
donation, gratuity, or other form of compensation, directly or 2581
indirectly, regardless of the source, for conducting instant 2582
bingo, electronic instant bingo, or both other than at a bingo 2583
session at the site of instant bingo, electronic instant bingo, 2584
or both other than at a bingo session. 2585

(3) Nothing in division (D) of this section prohibits an 2586
employee of a fraternal organization, veteran's organization, or 2587
sporting organization from selling instant bingo tickets or 2588
cards to the organization's members or invited guests, as long 2589
as no portion of the employee's compensation is paid from any 2590
receipts of bingo. 2591

(E) Notwithstanding division (B) (1) of this section, a 2592
charitable organization that, prior to December 6, 1977, has 2593
entered into written agreements for the lease of premises it 2594
owns to another charitable organization or other charitable 2595
organizations for the conducting of bingo sessions so that more 2596
than two bingo sessions are conducted per calendar week on the 2597
premises, and a person that is not a charitable organization and 2598
that, prior to December 6, 1977, has entered into written 2599
agreements for the lease of premises it owns to charitable 2600
organizations for the conducting of more than two bingo sessions 2601
per calendar week on the premises, may continue to lease the 2602
premises to those charitable organizations, provided that no 2603
more than four sessions are conducted per calendar week, that 2604
the lessor organization or person has notified the attorney 2605

general in writing of the organizations that will conduct the 2606
sessions and the days of the week and the times of the day on 2607
which the sessions will be conducted, that the initial lease 2608
entered into with each organization that will conduct the 2609
sessions was filed with the attorney general prior to December 2610
6, 1977, and that each organization that will conduct the 2611
sessions was issued a license to conduct bingo games by the 2612
attorney general prior to December 6, 1977. 2613

(F) This section does not prohibit a bingo licensed 2614
charitable organization or a game operator from giving any 2615
person an instant bingo ticket as a prize. 2616

(G) Whoever violates division (A) (2) of this section is 2617
guilty of illegally conducting a bingo game, a felony of the 2618
fourth degree. Except as otherwise provided in this division, 2619
whoever violates division (A) (1) or (3), (B) (1), (2), or (3), 2620
(C) (1) to ~~(12)~~(11), or (D) of this section is guilty of a minor 2621
misdemeanor. If the offender previously has been convicted of a 2622
violation of division (A) (1) or (3), (B) (1), (2), or (3), (C) (1) 2623
to (11), or (D) of this section, a violation of division (A) (1) 2624
or (3), (B) (1), (2), or (3), (C), or (D) of this section is a 2625
misdemeanor of the first degree. Whoever violates division (C) 2626
(12) of this section is guilty of a misdemeanor of the first 2627
degree, or if the offender previously has been convicted of a 2628
violation of division (C) (12) of this section, a felony of the 2629
fourth degree. 2630

Sec. 2915.091. (A) No charitable organization that 2631
conducts instant bingo shall do any of the following: 2632

(1) Fail to comply with the requirements of divisions (A) 2633
(1), (2), and (3) of section 2915.09 of the Revised Code; 2634

- (2) Conduct instant bingo unless either of the following applies: 2635
2636
- (a) That organization is, and has received from the internal revenue service a determination letter that is currently in effect stating that the organization is, exempt from federal income taxation under subsection 501(a), is described in subsection 501(c)(3) of the Internal Revenue Code, is a charitable organization as defined in section 2915.01 of the Revised Code, is in good standing in the state pursuant to section 2915.08 of the Revised Code, and is in compliance with Chapter 1716. of the Revised Code; 2637
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- (b) That organization is, and has received from the internal revenue service a determination letter that is currently in effect stating that the organization is, exempt from federal income taxation under subsection 501(a), is described in subsection 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) or is a veteran's organization described in subsection 501(c)(4) of the Internal Revenue Code, and conducts instant bingo under section 2915.13 of the Revised Code. 2646
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- (3) Conduct instant bingo on any day, at any time, or at any premises not specified on the organization's license issued pursuant to section 2915.08 of the Revised Code; 2654
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- (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; 2657
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- (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; 2661
2662
2663

- (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;
- (7) Sell an instant bingo ticket or card to a person under eighteen years of age;
- (8) Fail to keep unsold instant bingo tickets or cards for less than three years;
- (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;
- (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;
- (11) Pay fees to any person who provides refreshments to the participants in an instant bingo game;
- (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;

(b) Division (A) (12) (a) of this section does not prohibit 2693
a licensed charitable organization or a bingo game operator from 2694
giving any person an instant bingo ticket as a prize in place of 2695
a cash prize won by a participant in an instant bingo game. In 2696
no case shall an instant bingo ticket or card be sold or 2697
provided for a price different from the price printed on it by 2698
the manufacturer on either the instant bingo ticket or card or 2699
on the game flare. 2700

(13) Fail to display its bingo license, and the serial 2701
numbers of the deal of instant bingo tickets or cards to be 2702
sold, conspicuously at each premises at which it sells instant 2703
bingo tickets or cards; 2704

(14) Possess a deal of instant bingo tickets or cards that 2705
was not purchased from a distributor licensed under section 2706
2915.081 of the Revised Code as reflected on an invoice issued 2707
by the distributor that contains all of the information required 2708
by division (E) of section 2915.10 of the Revised Code; 2709

(15) Fail, once it opens a deal of instant bingo tickets 2710
or cards, to continue to sell the tickets or cards in that deal 2711
until the tickets or cards with the top two highest tiers of 2712
prizes in that deal are sold; 2713

(16) Possess bingo supplies that were not obtained in 2714
accordance with ~~sections 2915.01 to 2915.13 of the Revised Code~~ 2715
this chapter. 2716

(B) A charitable organization may purchase, lease, or use 2717
instant bingo ticket dispensers to sell instant bingo tickets or 2718
cards. 2719

(C) The attorney general may adopt rules in accordance 2720
with Chapter 119. of the Revised Code that govern the conduct of 2721

instant bingo by charitable organizations. Before those rules 2722
are adopted, the attorney general shall reference the 2723
recommended standards for opacity, randomization, minimum 2724
information, winner protection, color, and cutting for instant 2725
bingo tickets or cards, seal cards, and punch boards established 2726
by the North American gaming regulators association. 2727

(D) Whoever violates division (A) of this section or a 2728
rule adopted under division (C) of this section is guilty of 2729
illegal instant bingo conduct. Except as otherwise provided in 2730
this division, illegal instant bingo conduct is a misdemeanor of 2731
the first degree. If the offender previously has been convicted 2732
of a violation of division (A) of this section or of such a 2733
rule, illegal instant bingo conduct is a felony of the fifth 2734
degree. 2735

Sec. 2915.093. (A) As used in this section, "retail income 2736
from all commercial activity" means the income that a person 2737
receives from the provision of goods, services, or activities 2738
that are provided at the location where instant bingo other than 2739
at a bingo session is conducted, including the sale of instant 2740
bingo tickets. A religious organization that is exempt from 2741
federal income taxation under subsection 501(a) and described in 2742
subsection 501(c)(3) of the Internal Revenue Code, at not more 2743
than one location at which it conducts its charitable programs, 2744
may include donations from its members and guests as retail 2745
income. 2746

(B) (1) If a charitable instant bingo organization conducts 2747
instant bingo other than at a bingo session under a type III 2748
license issued under section 2915.08 of the Revised Code, the 2749
charitable instant bingo organization shall enter into a written 2750
contract with the owner or lessor of the location at which the 2751

instant bingo is conducted to allow the owner or lessor to 2752
assist in the conduct of instant bingo other than at a bingo 2753
session, identify each location where the instant bingo other 2754
than at a bingo session is being conducted, and identify the 2755
owner or lessor of each location. 2756

(2) A charitable instant bingo organization that conducts 2757
instant bingo other than at a bingo session under a type III 2758
license issued under section 2915.08 of the Revised Code is not 2759
required to enter into a written contract with the owner or 2760
lessor of the location at which the instant bingo is conducted, 2761
provided that the owner or lessor is not assisting in the 2762
conduct of the instant bingo other than at a bingo session and 2763
provided that the conduct of the instant bingo other than at a 2764
bingo session at that location is not more than five days per 2765
calendar year and not more than ten hours per day. 2766

(C) Except as provided in division (F) of this section, no 2767
charitable instant bingo organization shall conduct instant 2768
bingo other than at a bingo session at a location where the 2769
primary source of retail income from all commercial activity at 2770
that location is the sale of instant bingo tickets. 2771

(D) The owner or lessor of a location that enters into a 2772
contract pursuant to division (B) of this section shall pay the 2773
full gross profit to the charitable instant bingo organization, 2774
in return for the deal of instant bingo tickets. The owner or 2775
lessor may retain the money that the owner or lessor receives 2776
for selling the instant bingo tickets, provided, however, that 2777
after the deal has been sold, the owner or lessor shall pay to 2778
the charitable instant bingo organization the value of any 2779
unredeemed instant bingo prizes remaining in the deal of instant 2780
bingo tickets. 2781

The charitable instant bingo organization shall pay six 2782
per cent of the total gross receipts of any deal of instant 2783
bingo tickets for the purpose of reimbursing the owner or lessor 2784
for expenses described in this division. 2785

As used in this division, "expenses" means those items 2786
provided for in divisions (GG) (4), (5), (6), (7), (8), (12), and 2787
(13) of section 2915.01 of the Revised Code and that percentage 2788
of the owner's or lessor's rent for the location where instant 2789
bingo is conducted. "Expenses," in the aggregate, shall not 2790
exceed six per cent of the total gross receipts of any deal of 2791
instant bingo tickets. 2792

As used in this division, "full gross profit" means the 2793
amount by which the total receipts of all instant bingo tickets, 2794
if the deal had been sold in full, exceeds the amount that would 2795
be paid out if all prizes were redeemed. 2796

(E) A charitable instant bingo organization shall provide 2797
the attorney general with all of the following information: 2798

(1) That the charitable instant bingo organization has 2799
terminated a contract entered into pursuant to division (B) of 2800
this section with an owner or lessor of a location; 2801

(2) That the charitable instant bingo organization has 2802
entered into a written contract pursuant to division (B) of this 2803
section with a new owner or lessor of a location; 2804

(3) That the charitable instant bingo organization is 2805
aware of conduct by the owner or lessor of a location at which 2806
instant bingo is conducted that is in violation of this chapter. 2807

(F) Division (C) of this section does not apply to a 2808
volunteer firefighter's organization that is exempt from federal 2809
income taxation under subsection 501(a) and described in 2810

subsection 501(c)(3) of the Internal Revenue Code, that conducts 2811
instant bingo other than at a bingo session on the premises 2812
where the organization conducts firefighter training, that has 2813
conducted instant bingo continuously for at least five years 2814
prior to July 1, 2003, and that, during each of those five 2815
years, had gross receipts of at least one million five hundred 2816
thousand dollars. 2817

Sec. 2915.095. The attorney general, by rule adopted 2818
pursuant to section 111.15 of the Revised Code, shall establish 2819
a standard contract to be used by a charitable instant bingo 2820
organization, a veteran's organization, ~~a fraternal~~ 2821
organization, or a sporting organization for the conduct of 2822
instant bingo, electronic instant bingo, or both other than at a 2823
bingo session under a type III license issued under section 2824
2915.08 of the Revised Code. The terms of the contract shall be 2825
limited to the provisions in Chapter 2915. of the Revised Code. 2826

Sec. 2915.10. (A) No charitable organization that conducts 2827
bingo or a game of chance pursuant to division (D) of section 2828
2915.02 of the Revised Code shall fail to maintain the following 2829
records for at least three years from the date on which the 2830
bingo or game of chance is conducted: 2831

(1) An itemized list of the gross receipts of each bingo 2832
session, each game of instant bingo by serial number, each 2833
electronic instant bingo game by serial number, each raffle, 2834
each punch board game, and each game of chance, and an itemized 2835
list of the gross profits of each game of instant bingo by 2836
serial number and each electronic instant bingo game by serial 2837
number; 2838

(2) An itemized list of all expenses, other than prizes, 2839
that are incurred in conducting bingo ~~or instant bingo,~~ the name 2840

of each person to whom the expenses are paid, and a receipt for 2841
all of the expenses; 2842

(3) A list of all prizes awarded during each bingo 2843
session, each raffle, each punch board game, and each game of 2844
chance conducted by the charitable organization, the total 2845
prizes awarded from each game of instant bingo by serial number_ 2846
and each electronic instant bingo game by serial number, and the 2847
name, address, and social security number of all persons who are 2848
winners of prizes of six hundred dollars or more in value; 2849

(4) An itemized list of the recipients of the net profit 2850
of the bingo or game of chance, including the name and address 2851
of each recipient to whom the money is distributed, and if the 2852
organization uses the net profit of bingo, or the money or 2853
assets received from a game of chance, for any charitable or 2854
other purpose set forth in division (V) of section 2915.01, 2855
division (D) of section 2915.02, or section 2915.101 of the 2856
Revised Code, a list of each purpose and an itemized list of 2857
each expenditure for each purpose; 2858

(5) The number of persons who participate in any bingo 2859
session or game of chance that is conducted by the charitable 2860
organization; 2861

(6) A list of receipts from the sale of food and beverages 2862
by the charitable organization or one of its auxiliary units or 2863
societies, if the receipts were excluded from gross receipts 2864
under division (T) of section 2915.01 of the Revised Code; 2865

(7) An itemized list of all expenses incurred at each 2866
bingo session, each raffle, each punch board game, or each game 2867
of instant bingo or electronic instant bingo conducted by the 2868
charitable organization in the sale of food and beverages by the 2869

charitable organization or by an auxiliary unit or society of 2870
the charitable organization, the name of each person to whom the 2871
expenses are paid, and a receipt for all of the expenses. 2872

(B) A charitable organization shall keep the records that 2873
it is required to maintain pursuant to division (A) of this 2874
section at its principal place of business in this state or at 2875
its headquarters in this state and shall notify the attorney 2876
general of the location at which those records are kept. 2877

(C) The gross profit from each bingo session or game 2878
described in division (O) (1) or (2) of section 2915.01 of the 2879
Revised Code shall be deposited into a checking account devoted 2880
exclusively to the bingo session or game. Payments for allowable 2881
expenses incurred in conducting the bingo session or game and 2882
payments to recipients of some or all of the net profit of the 2883
bingo session or game shall be made only by checks or electronic 2884
fund transfers drawn on the bingo session or game account. 2885

(D) Each charitable organization shall conduct and record 2886
an inventory of all of its bingo supplies as of the first day of 2887
November of each year. 2888

(E) The attorney general may adopt rules in accordance 2889
with Chapter 119. of the Revised Code that establish standards 2890
of accounting, record keeping, and reporting to ensure that 2891
gross receipts from bingo or games of chance are properly 2892
accounted for. 2893

(F) A distributor shall maintain, for a period of three 2894
years after the date of its sale or other provision, a record of 2895
each instance of its selling or otherwise providing to another 2896
person bingo supplies for use in this state. The record shall 2897
include all of the following for each instance: 2898

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

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

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

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

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

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

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

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

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

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

(2) Examine the accounts and records of the charitable 2927
organization, distributor, or manufacturer or of any officer, 2928
agent, trustee, member, or employee of the organization, 2929
distributor, or manufacturer; 2930

(3) Conduct inspections, audits, and observations of bingo 2931
or games of chance; 2932

(4) Conduct inspections of the premises where bingo or 2933
games of chance are conducted or where bingo supplies are 2934
manufactured or distributed; 2935

(5) Take any other necessary and reasonable action to 2936
determine if a violation of any provision of ~~sections 2915.01 to~~ 2937
~~2915.13 of the Revised Code~~ this chapter has occurred and to 2938
determine whether section 2915.11 of the Revised Code has been 2939
complied with. 2940

If any law enforcement agency has reasonable grounds to 2941
believe that a charitable organization, distributor, or 2942
manufacturer or an officer, agent, trustee, member, or employee 2943
of the organization, distributor, or manufacturer has violated 2944
any provision of this chapter, the law enforcement agency may 2945
proceed by action in the proper court to enforce this chapter, 2946
provided that the law enforcement agency shall give written 2947
notice to the attorney general when commencing an action as 2948
described in this division. 2949

(I) No person shall destroy, alter, conceal, withhold, or 2950
deny access to any accounts or records of a charitable 2951
organization, distributor, or manufacturer that have been 2952
requested for examination, or obstruct, impede, or interfere 2953
with any inspection, audit, or observation of bingo or a game of 2954
chance ~~or,~~ of premises where bingo or a game of chance is 2955

conducted, or of premises where bingo supplies are manufactured 2956
or distributed, or refuse to comply with any reasonable request 2957
of, or obstruct, impede, or interfere with any other reasonable 2958
action undertaken by, the attorney general or a law enforcement 2959
agency pursuant to division (H) of this section. 2960

(J) Whoever violates division (A) or (I) of this section 2961
is guilty of a misdemeanor of the first degree. 2962

Sec. 2915.101. Except as otherwise provided by law, a 2963
charitable organization that conducts instant bingo or 2964
electronic instant bingo shall distribute the net profit from 2965
the proceeds of the sale of instant bingo or electronic instant 2966
bingo as follows: 2967

(A) (1) If a veteran's organization, a fraternal 2968
organization, or a sporting organization conducted the instant 2969
bingo or electronic instant bingo, the organization shall 2970
distribute the net profit from the proceeds of the sale of 2971
instant bingo or electronic instant bingo, as follows: 2972

(a) For the first two hundred fifty thousand dollars, or a 2973
greater amount prescribed by the attorney general to adjust for 2974
changes in prices as measured by the consumer price index as 2975
defined in section 325.18 of the Revised Code and other factors 2976
affecting the organization's expenses, as defined in division 2977
(GG) of section 2915.01 of the Revised Code, or less of net 2978
profit from the proceeds of the sale of instant bingo or 2979
electronic instant bingo generated in a calendar year: 2980

(i) At least twenty-five per cent shall be distributed to 2981
an organization described in division (V) (1) of section 2915.01 2982
of the Revised Code or to a department or agency of the federal 2983
government, the state, or any political subdivision. 2984

(ii) Not more than seventy-five per cent may be deducted 2985
and retained by the organization for reimbursement of or for the 2986
organization's expenses, as defined in division (GG) of section 2987
2915.01 of the Revised Code, in conducting the instant bingo or 2988
electronic instant bingo game. 2989

(b) For any net profit from the proceeds of the sale of 2990
instant bingo or electronic instant bingo of more than two 2991
hundred fifty thousand dollars or an adjusted amount generated 2992
in a calendar year: 2993

(i) A minimum of fifty per cent shall be distributed to an 2994
organization described in division (V) (1) of section 2915.01 of 2995
the Revised Code or to a department or agency of the federal 2996
government, the state, or any political subdivision. 2997

(ii) Five per cent may be distributed for the 2998
organization's own charitable purposes or to a community action 2999
agency. 3000

(iii) Forty-five per cent may be deducted and retained by 3001
the organization for reimbursement of or for the organization's 3002
expenses, as defined in division (GG) of section 2915.01 of the 3003
Revised Code, in conducting the instant bingo or electronic 3004
instant bingo game. 3005

(2) If a veteran's organization, a fraternal organization, 3006
or a sporting organization does not distribute the full 3007
percentages specified in divisions (A) (1) (a) and (b) of this 3008
section for the purposes specified in those divisions, the 3009
organization shall distribute the balance of the net profit from 3010
the proceeds of the sale of instant bingo or electronic instant 3011
bingo not distributed or retained for those purposes to an 3012
organization described in division (V) (1) of section 2915.01 of 3013

the Revised Code. 3014

(B) If a charitable organization other than a veteran's 3015
organization, a fraternal organization, or a sporting 3016
organization conducted the instant bingo or electronic instant 3017
bingo, the organization shall distribute one hundred per cent of 3018
the net profit from the proceeds of the sale of instant bingo or 3019
electronic instant bingo to an organization described in 3020
division (V) (1) of section 2915.01 of the Revised Code or to a 3021
department or agency of the federal government, the state, or 3022
any political subdivision. 3023

(C) Nothing in this section prohibits a veteran's 3024
organization, a fraternal organization, or a sporting 3025
organization from distributing any net profit from the proceeds 3026
of the sale of instant bingo or electronic instant bingo to an 3027
organization that is described in subsection 501(c) (3) of the 3028
Internal Revenue Code when the organization that is described in 3029
subsection 501(c) (3) of the Internal Revenue Code is one that 3030
makes donations to other organizations and permits donors to 3031
advise or direct such donations so long as the donations comply 3032
with requirements established in or pursuant to subsection 3033
501(c) (3) of the Internal Revenue Code. 3034

Sec. 2915.12. (A) Sections 2915.07 to ~~2915.11~~ 2915.15 of 3035
the Revised Code do not apply to bingo games that are conducted 3036
for the purpose of amusement only. A bingo game is conducted for 3037
the purpose of amusement only if it complies with all of the 3038
requirements specified in either division (A) (1) or (2) of this 3039
section: 3040

(1) (a) The participants do not pay any money or any other 3041
thing of value including an admission fee, or any fee for bingo 3042
cards or sheets, objects to cover the spaces, or other devices 3043

used in playing bingo, for the privilege of participating in the 3044
bingo game, or to defray any costs of the game, or pay tips or 3045
make donations during or immediately before or after the bingo 3046
game. 3047

(b) All prizes awarded during the course of the game are 3048
nonmonetary, and in the form of merchandise, goods, or 3049
entitlements to goods or services only, and the total value of 3050
all prizes awarded during the game is less than one hundred 3051
dollars. 3052

(c) No commission, wages, salary, reward, tip, donation, 3053
gratuity, or other form of compensation, either directly or 3054
indirectly, and regardless of the source, is paid to any bingo 3055
game operator for work or labor performed at the site of the 3056
bingo game. 3057

(d) The bingo game is not conducted either during or 3058
within ten hours of any of the following: 3059

(i) A bingo session during which a charitable bingo game 3060
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3061
the Revised Code; 3062

(ii) A scheme or game of chance, or bingo described in 3063
division (O) (2) of section 2915.01 of the Revised Code. 3064

(e) The number of players participating in the bingo game 3065
does not exceed fifty. 3066

(2) (a) The participants do not pay money or any other 3067
thing of value as an admission fee, and no participant is 3068
charged more than twenty-five cents to purchase a bingo card or 3069
sheet, objects to cover the spaces, or other devices used in 3070
playing bingo. 3071

(b) The total amount of money paid by all of the 3072
participants for bingo cards or sheets, objects to cover the 3073
spaces, or other devices used in playing bingo does not exceed 3074
one hundred dollars. 3075

(c) All of the money paid for bingo cards or sheets, 3076
objects to cover spaces, or other devices used in playing bingo 3077
is used only to pay winners monetary and nonmonetary prizes and 3078
to provide refreshments. 3079

(d) The total value of all prizes awarded during the game 3080
does not exceed one hundred dollars. 3081

(e) No commission, wages, salary, reward, tip, donation, 3082
gratuity, or other form of compensation, either directly or 3083
indirectly, and regardless of the source, is paid to any bingo 3084
game operator for work or labor performed at the site of the 3085
bingo game. 3086

(f) The bingo game is not conducted during or within ten 3087
hours of either of the following: 3088

(i) A bingo session during which a charitable bingo game 3089
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3090
the Revised Code; 3091

(ii) A scheme of chance or game of chance, or bingo 3092
described in division (O) (2) of section 2915.01 of the Revised 3093
Code. 3094

(g) All of the participants reside at the premises where 3095
the bingo game is conducted. 3096

(h) The bingo games are conducted on different days of the 3097
week and not more than twice in a calendar week. 3098

(B) The attorney general or any local law enforcement 3099

agency may investigate the conduct of a bingo game that 3100
purportedly is conducted for purposes of amusement only if there 3101
is reason to believe that the purported amusement bingo game 3102
does not comply with the requirements of either division (A) (1) 3103
or (2) of this section. A local law enforcement agency may 3104
proceed by action in the proper court to enforce this section if 3105
the local law enforcement agency gives written notice to the 3106
attorney general when commencing the action. 3107

Sec. 2915.13. (A) A veteran's organization, a fraternal 3108
organization, or a sporting organization authorized to conduct a 3109
bingo session pursuant to ~~sections 2915.01 to 2915.12 of the~~ 3110
~~Revised Code~~ this chapter may conduct instant bingo, electronic 3111
instant bingo, or both other than at a bingo session under a 3112
type III license issued under section 2915.08 of the Revised 3113
Code if all of the following apply: 3114

(1) The veteran's organization, fraternal organization, or 3115
sporting organization limits the sale of instant bingo or 3116
electronic instant bingo to twelve hours during any day, 3117
provided that the sale does not begin earlier than ten a.m. and 3118
ends not later than two a.m. 3119

(2) The veteran's organization, fraternal organization, or 3120
sporting organization limits the sale of instant bingo or 3121
electronic instant bingo to its own premises and to its own 3122
members and invited guests. 3123

(3) The veteran's organization, fraternal organization, or 3124
sporting organization is raising money for an organization that 3125
is described in subsection 509(a) (1), 509(a) (2), or 509(a) (3) of 3126
the Internal Revenue Code and is either a governmental unit or 3127
an organization that maintains its principal place of business 3128
in this state, that is exempt from federal income taxation under 3129

subsection 501(a) and described in subsection 501(c) (3) of the 3130
Internal Revenue Code, and that is in good standing in this 3131
state and executes a written contract with that organization as 3132
required in division (B) of this section. 3133

(B) If a veteran's organization, fraternal organization, 3134
or sporting organization authorized to conduct instant bingo or 3135
electronic instant bingo pursuant to division (A) of this 3136
section is raising money for another organization that is 3137
described in subsection 509(a) (1), 509(a) (2), or 509(a) (3) of 3138
the Internal Revenue Code and is either a governmental unit or 3139
an organization that maintains its principal place of business 3140
in this state, that is exempt from federal income taxation under 3141
subsection 501(a) and described in subsection 501(c) (3) of the 3142
Internal Revenue Code, and that is in good standing in this 3143
state, the veteran's organization, fraternal organization, or 3144
sporting organization shall execute a written contract with the 3145
organization that is described in subsection 509(a) (1), 509(a) 3146
(2), or 509(a) (3) of the Internal Revenue Code and is either a 3147
governmental unit or an organization that maintains its 3148
principal place of business in this state, that is exempt from 3149
federal income taxation under subsection 501(a) and described in 3150
subsection 501(c) (3) of the Internal Revenue Code, and that is 3151
in good standing in this state in order to conduct instant bingo 3152
or electronic instant bingo. That contract shall include a 3153
statement of the percentage of the net proceeds that the 3154
veteran's, fraternal, or sporting organization will be 3155
distributing to the organization that is described in subsection 3156
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 3157
and is either a governmental unit or an organization that 3158
maintains its principal place of business in this state, that is 3159
exempt from federal income taxation under subsection 501(a) and 3160

described in subsection 501(c)(3) of the Internal Revenue Code, 3161
and that is in good standing in this state. 3162

(C)(1) If a veteran's organization, fraternal 3163
organization, or sporting organization authorized to conduct 3164
instant bingo or electronic instant bingo pursuant to division 3165
(A) of this section has been issued a liquor permit under 3166
Chapter 4303. of the Revised Code, that permit may be subject to 3167
suspension, revocation, or cancellation if the veteran's 3168
organization, fraternal organization, or sporting organization 3169
violates a provision of this chapter. 3170

(2) No veteran's organization, fraternal organization, or 3171
sporting organization that enters into a written contract 3172
pursuant to division (B) of this section shall violate any 3173
provision of this chapter or permit, aid, or abet any other 3174
person in violating any provision of this chapter. 3175

(D) A veteran's organization, fraternal organization, or 3176
sporting organization shall give all required proceeds earned 3177
from the conduct of instant bingo or electronic instant bingo to 3178
the organization with which the veteran's organization, 3179
fraternal organization, or sporting organization has entered 3180
into a written contract. 3181

(E) Whoever violates this section is guilty of illegal 3182
instant bingo or electronic instant bingo conduct. Except as 3183
otherwise provided in this division, illegal instant bingo or 3184
electronic instant bingo conduct is a misdemeanor of the first 3185
degree. If the offender previously has been convicted of a 3186
violation of this section, illegal instant bingo or electronic 3187
instant bingo conduct is a felony of the fifth degree. 3188

Sec. 2915.14. (A) No charitable organization shall conduct 3189

electronic instant bingo unless all of the following are true: 3190

(1) The organization is a veteran's organization described in division (J) of section 2915.01 of the Revised Code or is a fraternal organization described in division (L) of section 2915.01 of the Revised Code. 3191
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(2) The organization is a veteran's organization described in subsection 501(c) (4) of the Internal Revenue Code or is, and has received from the internal revenue service a determination letter that is currently in effect stating that the organization is, exempt from federal income taxation under subsection 501(a), and is described in subsection 501(c) (7), 501(c) (8), 501(c) (10), or 501(c) (19) of the Internal Revenue Code. 3195
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(3) The organization has not conducted a raffle in violation of division (B) of section 2915.092 of the Revised Code using an electronic raffle machine, as described in Ohio Veterans and Fraternal Charitable Coalition v. DeWine, Case No. 13-CV-13610 (C.P. Franklin Co. February 23, 2018), at any time on or after January 1, 2022. 3202
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(B) No charitable organization that conducts electronic instant bingo shall do any of the following: 3208
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(1) Possess an electronic instant bingo system that was not obtained in accordance with this chapter or with any rule adopted under this chapter; 3210
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(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; 3213
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(3) Fail to display both of the following conspicuously at each premises in which the charitable organization conducts 3217
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<u>electronic instant bingo;</u>	3219
<u>(a) The charitable organization's bingo license;</u>	3220
<u>(b) The serial number of each deal of electronic instant bingo tickets being sold.</u>	3221 3222
<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>	3223 3224 3225
<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>	3226 3227 3228 3229 3230 3231
<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>	3232 3233 3234
<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>	3235 3236 3237 3238
<u>(8) Permit a bingo game operator to play electronic instant bingo;</u>	3239 3240
<u>(9) (a) Except as otherwise provided in division (B) (9) (b) of this section, pay compensation to a bingo game operator for conducting electronic instant bingo.</u>	3241 3242 3243
<u>(b) Division (B) (9) (a) of this section does not prohibit an employee of a veteran's organization or fraternal organization from redeeming electronic instant bingo tickets or</u>	3244 3245 3246

vouchers for the organization's members or invited guests, so 3247
long as no portion of the employee's compensation is paid from 3248
any bingo receipts. 3249

(10) Pay consulting fees to any person in relation to 3250
electronic instant bingo. 3251

(C) No person shall sell, offer to sell, or otherwise 3252
provide or offer to provide an electronic instant bingo system 3253
to any person for use in this state unless the electronic 3254
instant bingo system has been approved under section 2915.15 of 3255
the Revised Code. 3256

(D) The attorney general shall adopt rules under Chapter 3257
119. of the Revised Code to ensure the integrity of electronic 3258
instant bingo, including, but not limited to, rules governing 3259
all of the following: 3260

(1) The requirements to receive a license or endorsement 3261
to conduct electronic instant bingo; 3262

(2) The location and number of electronic instant bingo 3263
systems in use, which shall not exceed six in any one location; 3264

(3) The times when electronic instant bingo may be 3265
offered; 3266

(4) Signage requirements in facilities where electronic 3267
instant bingo is offered; 3268

(5) Electronic instant bingo device and system 3269
specifications, including reveal features and game themes; 3270

(6) Procedures and standards for the review, approval, 3271
inspection, and monitoring of electronic instant bingo systems, 3272
as described in section 2915.15 of the Revised Code; 3273

(7) Procedures and standards for the review and approval of any changes to technology, systems, or games licensed or permitted under this chapter; 3274
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(8) The fees to be charged under section 2915.15 of the Revised Code for review, approval, inspection, and monitoring of electronic instant bingo systems; 3277
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(9) Procedures allowing the attorney general to seek a summary suspension of a license to conduct electronic instant bingo or a license to manufacture or distribute electronic instant bingo systems if the attorney general has good cause to believe that the person or organization licensed to conduct electronic instant bingo, or the person or organization licensed to manufacture or distribute electronic instant bingo systems, or any of the organization's employees, officers, directors, agents, representatives, or partners, has violated this chapter or a rule adopted under this chapter. 3280
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(E) Whoever knowingly violates division (A), (B), or (C) of this section or a rule adopted under division (D) of this section is guilty of illegal electronic instant bingo conduct. Illegal electronic instant bingo conduct is a misdemeanor of the first degree, except that if the offender previously has been convicted of a violation of division (A) or (B) of this section or of a rule adopted under division (D) of this section, illegal instant bingo conduct is a felony of the fifth degree. 3290
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Sec. 2915.15. (A) (1) Before selling, offering to sell, or otherwise providing or offering to provide an electronic instant bingo system to any person for use in this state, a manufacturer shall submit the electronic instant bingo system to an independent testing laboratory that is licensed by the state lottery commission under section 3770.02 of the Revised Code, or 3298
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that is certified under section 3772.31 of the Revised Code, for 3304
testing and evaluation to determine whether the electronic 3305
instant bingo system meets the requirements of this chapter and 3306
of rules adopted under this chapter. The manufacturer shall pay 3307
all costs of that testing and evaluation. 3308

(2) If the independent testing laboratory certifies that 3309
the electronic instant bingo system meets the requirements of 3310
this chapter and of rules adopted under this chapter, the 3311
manufacturer may submit the electronic instant bingo system, 3312
along with a copy of the laboratory's certification and a fee 3313
established by the attorney general by rule under Chapter 119. 3314
of the Revised Code, to the attorney general for review and 3315
approval. The manufacturer also shall submit a fee established 3316
by the attorney general by rule under Chapter 119. of the 3317
Revised Code, which the attorney general shall use to pay the 3318
cost of reviewing and approving electronic instant bingo systems 3319
under division (A) of this section. 3320

(3) The attorney general shall approve the system for use 3321
in this state if the attorney general determines that the 3322
electronic instant bingo system meets the requirements of this 3323
chapter and of the rules adopted under this chapter. The 3324
attorney general may consult the Ohio casino control commission 3325
for assistance in determining whether an electronic instant 3326
bingo system is prohibited for use under this chapter on the 3327
ground that it is a slot machine. 3328

(4) An electronic instant bingo system shall be verified 3329
and sealed by the attorney general before the electronic instant 3330
bingo system is placed into service. 3331

(5) Before an electronic instant bingo system is removed 3332
from service, the attorney general's seal shall be removed by 3333

the attorney general's designee. If the seal is removed after an 3334
electronic instant bingo system is sealed by the attorney 3335
general but before the electronic instant bingo system is placed 3336
into service, or if the seal is removed before an electronic 3337
instant bingo system is removed from service, or if the seal is 3338
removed by someone other than the attorney general's designee, 3339
the electronic instant bingo system shall be returned to an 3340
independent testing laboratory described in division (A)(1) of 3341
this section. 3342

(B) Any electronic instant bingo system approved for use 3343
in this state shall have a central server located in Ohio which 3344
is accessible to the attorney general and shall include an 3345
internal report management system that records information 3346
concerning the operation of the system and that meets the 3347
requirements adopted by the attorney general by rule under 3348
Chapter 119. of the Revised Code. The internal report management 3349
system shall permit the attorney general or another person 3350
designated by the attorney general to access the internal report 3351
management system, monitor the electronic instant bingo system, 3352
and remotely deactivate the electronic instant bingo system or 3353
any aspect of the system. 3354

(C) The attorney general may inspect any electronic 3355
instant bingo system in use in this state at any time to ensure 3356
that the system is in compliance with this chapter and with the 3357
rules adopted under this chapter. If the attorney general 3358
determines that any person or any electronic instant bingo 3359
system is in violation of any provision of this chapter or of 3360
any rule adopted under this chapter, the attorney general may 3361
order that the violation immediately cease and may deactivate 3362
the electronic instant bingo system or any aspect of it. 3363

(D) The attorney general may establish by rule adopted 3364
under Chapter 119. of the Revised Code an annual fee to be paid 3365
by distributors licensed under section 2915.081 of the Revised 3366
Code who have electronic instant bingo distributor endorsements 3367
to their licenses in order to pay the cost of monitoring the 3368
systems under division (B) of this section and the cost of 3369
inspecting systems under division (C) of this section. 3370

Sec. 3123.89. (A) Subject to section 3770.071 of the 3371
Revised Code, a child support enforcement agency that determines 3372
that an obligor who is the recipient of a lottery prize award is 3373
subject to a final and enforceable determination of default made 3374
under sections 3123.01 to 3123.07 of the Revised Code shall 3375
issue an intercept directive to the director of the state 3376
lottery commission. A copy of this intercept directive shall be 3377
sent to the obligor. 3378

(B) The intercept directive shall require the director or 3379
the director's designee to transmit an amount or amounts from 3380
the proceeds of the specified lottery prize award to the office 3381
of child support in the department of job and family services. 3382
The intercept directive also shall contain all of the following 3383
information: 3384

(1) The name, address, and social security number or 3385
taxpayer identification number of the obligor; 3386

(2) A statement that the obligor has been determined to be 3387
in default under a support order; 3388

(3) The amount of the arrearage owed by the obligor as 3389
determined by the agency. 3390

(C) After receipt of an intercept directive and in 3391
accordance with section 3770.071 of the Revised Code, the 3392

director or the director's designee shall deduct the amount or 3393
amounts specified from the proceeds of the lottery prize award 3394
referred to in the directive and transmit the amounts to the 3395
office of child support. 3396

(D) The department of job and family services shall 3397
develop and implement a real time data match program with the 3398
state lottery commission and its lottery sales agents and 3399
lottery agents to identify obligors who are subject to a final 3400
and enforceable determination of default made under sections 3401
3123.01 to 3123.07 of the Revised Code in accordance with 3402
section 3770.071 of the Revised Code. 3403

(E) Upon the data match program's implementation, the 3404
department, in consultation with the commission, shall 3405
promulgate rules to facilitate withholding, in appropriate 3406
circumstances, by the commission or its lottery sales agents or 3407
lottery agents of an amount sufficient to satisfy any past due 3408
support owed by an obligor from a lottery prize award owed to 3409
the obligor up to the amount of the award. The rules shall 3410
describe an expedited method for withholding, and the time frame 3411
for transmission of the amount withheld to the department. 3412

(F) As used in this section, "lottery prize award" has the 3413
same meaning as in section 3770.10 of the Revised Code. 3414

Sec. 3123.90. (A) As used in this section, ~~"casino":~~ 3415

(1) "Casino facility," "casino operator," and "management 3416
company" have the meanings defined in section 3772.01 of the 3417
Revised Code. 3418

(2) "Sports gaming proprietor" has the meaning defined in 3419
section 3775.01 of the Revised Code. 3420

(B) The department of job and family services shall 3421

develop and implement a real time data match program with each 3422
casino facility's casino operator or management company and with 3423
each sports gaming proprietor to identify obligors who are 3424
subject to a final and enforceable determination of default made 3425
under sections 3123.01 to 3123.07 of the Revised Code. 3426

(C) Upon the data match program's implementation, if a 3427
person's winnings at a casino facility or from sports gaming are 3428
~~an amount for which reporting to the internal revenue service of~~ 3429
~~the amount is required by section 6041 of the Internal Revenue~~ 3430
~~Code, as amended~~ six hundred dollars or more, the casino 3431
operator ~~or~~, management company, or sports gaming proprietor 3432
shall refer to the data match program to determine if the person 3433
entitled to the winnings is in default under a support order. If 3434
the data match program indicates that the person is in default, 3435
the casino operator ~~or~~, management company, or sports gaming 3436
proprietor shall withhold from the person's winnings an amount 3437
sufficient to satisfy any past due support owed by the obligor 3438
identified in the data match up to the amount of the winnings. 3439

(D) Not later than seven days after withholding the 3440
amount, the casino operator ~~or~~, management company, or sports 3441
gaming proprietor shall transmit any amount withheld to the 3442
department as payment on the support obligation. 3443

(E) The department, in consultation with the Ohio casino 3444
control commission, may adopt rules under Chapter 119. of the 3445
Revised Code as are necessary for implementation of this 3446
section. 3447

Sec. 3770.03. (A) The state lottery commission shall 3448
promulgate rules under which a statewide lottery may be 3449
conducted, which includes, and since the original enactment of 3450
this section has included, the authority for the commission to 3451

operate video lottery terminal games, and under which the sports 3452
gaming lottery may be conducted in accordance with section 3453
3770.23 of the Revised Code. Any reference in this chapter to 3454
tickets shall not be construed to in any way limit the authority 3455
of the commission to operate video lottery terminal games or the 3456
sports gaming lottery. Nothing in this chapter shall restrict 3457
the authority of the commission to promulgate rules related to 3458
the operation of games utilizing video lottery terminals as 3459
described in section 3770.21 of the Revised Code. The rules 3460
shall be promulgated pursuant to Chapter 119. of the Revised 3461
Code, except that instant game rules shall be promulgated 3462
pursuant to section 111.15 of the Revised Code but are not 3463
subject to division (D) of that section. Subjects covered in 3464
these rules shall include, but need not be limited to, the 3465
following: 3466

(1) The type of lottery to be conducted; 3467

(2) The prices of tickets in the lottery; 3468

(3) The number, nature, and value of prize awards, the 3469
manner and frequency of prize drawings, and the manner in which 3470
prizes shall be awarded to holders of winning tickets. 3471

(B) The commission shall promulgate rules, in addition to 3472
those described in division (A) of this section, pursuant to 3473
Chapter 119. of the Revised Code under which a statewide lottery 3474
and statewide joint lottery games may be conducted. Subjects 3475
covered in these rules shall include, but not be limited to, the 3476
following: 3477

(1) The locations at which lottery tickets may be sold and 3478
the manner in which they are to be sold. These rules may 3479
authorize the sale of lottery tickets by commission personnel or 3480

other licensed individuals from traveling show wagons at the 3481
state fair, and at any other expositions the director of the 3482
commission considers acceptable. These rules shall prohibit 3483
commission personnel or other licensed individuals from 3484
soliciting from an exposition the right to sell lottery tickets 3485
at that exposition, but shall allow commission personnel or 3486
other licensed individuals to sell lottery tickets at an 3487
exposition if the exposition requests commission personnel or 3488
licensed individuals to do so. These rules may also address the 3489
accessibility of sales agent locations to commission products in 3490
accordance with the "Americans with Disabilities Act of 1990," 3491
104 Stat. 327, 42 U.S.C.A. 12101 et seq. 3492

(2) The manner in which lottery sales revenues are to be 3493
collected, including authorization for the director to impose 3494
penalties for failure by lottery sales agents to transfer 3495
revenues to the commission in a timely manner; 3496

(3) The amount of compensation to be paid to licensed 3497
lottery sales agents; 3498

(4) The substantive criteria for the licensing of lottery 3499
sales agents consistent with section 3770.05 of the Revised 3500
Code, and procedures for revoking or suspending their licenses 3501
consistent with Chapter 119. of the Revised Code. If 3502
circumstances, such as the nonpayment of funds owed by a lottery 3503
sales agent, or other circumstances related to the public 3504
safety, convenience, or trust, require immediate action, the 3505
director may suspend a license without affording an opportunity 3506
for a prior hearing under section 119.07 of the Revised Code. 3507

(5) Special game rules to implement any agreements signed 3508
by the governor that the director enters into with other lottery 3509
jurisdictions under division (J) of section 3770.02 of the 3510

Revised Code to conduct statewide joint lottery games. The rules 3511
shall require that the entire net proceeds of those games that 3512
remain, after associated operating expenses, prize 3513
disbursements, lottery sales agent bonuses, commissions, and 3514
reimbursements, and any other expenses necessary to comply with 3515
the agreements or the rules are deducted from the gross proceeds 3516
of those games, be transferred to the lottery profits education 3517
fund under division (B) of section 3770.06 of the Revised Code. 3518

(6) Any other subjects the commission determines are 3519
necessary for the operation of video lottery terminal games or 3520
the sports gaming lottery, including the establishment of any 3521
fees, fines, payment schedules, or the establishment of a 3522
voluntary exclusion program. 3523

(C) Chapter 2915. of the Revised Code does not apply to, 3524
affect, or prohibit lotteries conducted pursuant to this 3525
chapter. 3526

(D) The commission may promulgate rules, in addition to 3527
those described in divisions (A) and (B) of this section, that 3528
establish standards governing the display of advertising and 3529
celebrity images on lottery tickets and on other items that are 3530
used in the conduct of, or to promote, the statewide lottery, 3531
the sports gaming lottery, and statewide joint lottery games. 3532
Any revenue derived from the sale of advertising displayed on 3533
lottery tickets and on those other items shall be considered, 3534
for purposes of section 3770.06 of the Revised Code, to be 3535
related proceeds in connection with the statewide lottery, the 3536
sports gaming lottery, or gross proceeds from statewide joint 3537
lottery games, as applicable. 3538

(E) (1) The commission shall meet with the director at 3539
least once each month and shall convene other meetings at the 3540

request of the chairperson or any five of the members. No action 3541
taken by the commission shall be binding unless at least five of 3542
the members present vote in favor of the action. A written 3543
record shall be made of the proceedings of each meeting and 3544
shall be transmitted forthwith to the governor, the president of 3545
the senate, the senate minority leader, the speaker of the house 3546
of representatives, and the house minority leader. 3547

(2) The director shall present to the commission a report 3548
each month, showing the total revenues, prize disbursements, and 3549
operating expenses of the state lottery for the preceding month. 3550
As soon as practicable after the end of each fiscal year, the 3551
commission shall prepare and transmit to the governor and the 3552
general assembly a report of lottery revenues, prize 3553
disbursements, and operating expenses for the preceding fiscal 3554
year and any recommendations for legislation considered 3555
necessary by the commission. 3556

Sec. 3770.06. (A) There is hereby created the state 3557
lottery gross revenue fund, which shall be in the custody of the 3558
treasurer of state but shall not be part of the state treasury. 3559
All gross revenues received from sales of lottery tickets, 3560
fines, fees, and related proceeds in connection with the 3561
statewide lottery, including the sports gaming lottery described 3562
in section 3770.23 of the Revised Code, and all gross proceeds 3563
from statewide joint lottery games shall be deposited into the 3564
fund. The treasurer of state shall invest any portion of the 3565
fund not needed for immediate use in the same manner as, and 3566
subject to all provisions of law with respect to the investment 3567
of, state funds. The treasurer of state shall disburse money 3568
from the fund on order of the director of the state lottery 3569
commission or the director's designee. 3570

Except for gross proceeds from statewide joint lottery 3571
games, all revenues of the state lottery gross revenue fund that 3572
are not paid to holders of winning lottery tickets, that are not 3573
required to meet short-term prize liabilities, that are not 3574
credited to lottery sales agents in the form of bonuses, 3575
commissions, or reimbursements, that are not paid to financial 3576
institutions to reimburse those institutions for sales agent 3577
nonsufficient funds, and that are collected from sales agents 3578
for remittance to insurers under contract to provide sales agent 3579
bonding services shall be transferred to the state lottery fund, 3580
which is hereby created in the state treasury. In addition, all 3581
revenues of the state lottery gross revenue fund that represent 3582
the gross proceeds from the statewide joint lottery games and 3583
that are not paid to holders of winning lottery tickets, that 3584
are not required to meet short-term prize liabilities, that are 3585
not credited to lottery sales agents in the form of bonuses, 3586
commissions, or reimbursements, and that are not necessary to 3587
cover operating expenses associated with those games or to 3588
otherwise comply with the agreements signed by the governor that 3589
the director enters into under division (J) of section 3770.02 3590
of the Revised Code or the rules the commission adopts under 3591
division (B) (5) of section 3770.03 of the Revised Code shall be 3592
transferred to the state lottery fund. All investment earnings 3593
of the fund shall be credited to the fund. Moneys shall be 3594
disbursed from the fund pursuant to vouchers approved by the 3595
director. Total disbursements for monetary prize awards to 3596
holders of winning lottery tickets in connection with the 3597
statewide lottery, other than the sports gaming lottery, and 3598
purchases of goods and services awarded as prizes to holders of 3599
winning lottery tickets shall be of an amount equal to at least 3600
fifty per cent of the total revenue accruing from the sale of 3601
lottery tickets. 3602

(B) Pursuant to Section 6 of Article XV, Ohio 3603
Constitution, there is hereby established in the state treasury 3604
the lottery profits education fund. Whenever, in the judgment of 3605
the director of the state lottery commission, the amount to the 3606
credit of the state lottery fund that does not represent 3607
proceeds from statewide joint lottery games is in excess of that 3608
needed to meet the maturing obligations of the commission and as 3609
working capital for its further operations, the director of the 3610
state lottery commission shall recommend the amount of the 3611
excess to be transferred to the lottery profits education fund, 3612
and the director of budget and management may transfer the 3613
excess to the lottery profits education fund in connection with 3614
the statewide lottery. In addition, whenever, in the judgment of 3615
the director of the state lottery commission, the amount to the 3616
credit of the state lottery fund that represents proceeds from 3617
statewide joint lottery games equals the entire net proceeds of 3618
those games as described in division (B) (5) of section 3770.03 3619
of the Revised Code and the rules adopted under that division, 3620
the director of the state lottery commission shall recommend the 3621
amount of the proceeds to be transferred to the lottery profits 3622
education fund, and the director of budget and management may 3623
transfer those proceeds to the lottery profits education fund. 3624
Investment earnings of the lottery profits education fund shall 3625
be credited to the fund. 3626

The lottery profits education fund shall be used solely 3627
for the support of elementary, secondary, vocational, and 3628
special education programs as determined in appropriations made 3629
by the general assembly, or as provided in applicable bond 3630
proceedings for the payment of debt service on obligations 3631
issued to pay costs of capital facilities, including those for a 3632
system of common schools throughout the state pursuant to 3633

section 2n of Article VIII, Ohio Constitution. When determining 3634
the availability of money in the lottery profits education fund, 3635
the director of budget and management may consider all balances 3636
and estimated revenues of the fund. 3637

(C) There is hereby established in the state treasury the 3638
deferred prizes trust fund. With the approval of the director of 3639
budget and management, an amount sufficient to fund annuity 3640
prizes shall be transferred from the state lottery fund and 3641
credited to the trust fund. The treasurer of state shall credit 3642
all earnings arising from investments purchased under this 3643
division to the trust fund. Within sixty days after the end of 3644
each fiscal year, the treasurer of state shall certify to the 3645
director of budget and management whether the actuarial amount 3646
of the trust fund is sufficient over the fund's life for 3647
continued funding of all remaining deferred prize liabilities as 3648
of the last day of the fiscal year just ended. Also, within that 3649
sixty days, the director of budget and management shall certify 3650
the amount of investment earnings necessary to have been 3651
credited to the trust fund during the fiscal year just ending to 3652
provide for such continued funding of deferred prizes. Any 3653
earnings credited in excess of the latter certified amount shall 3654
be transferred to the lottery profits education fund. 3655

To provide all or a part of the amounts necessary to fund 3656
deferred prizes awarded by the commission in connection with the 3657
statewide lottery, the treasurer of state, in consultation with 3658
the commission, may invest moneys contained in the deferred 3659
prizes trust fund which represents proceeds from the statewide 3660
lottery in obligations of the type permitted for the investment 3661
of state funds but whose maturities are thirty years or less. 3662
Notwithstanding the requirements of any other section of the 3663
Revised Code, to provide all or part of the amounts necessary to 3664

fund deferred prizes awarded by the commission in connection 3665
with statewide joint lottery games, the treasurer of state, in 3666
consultation with the commission, may invest moneys in the trust 3667
fund which represent proceeds derived from the statewide joint 3668
lottery games in accordance with the rules the commission adopts 3669
under division (B) (5) of section 3770.03 of the Revised Code. 3670
Investments of the trust fund are not subject to the provisions 3671
of division (A) (10) of section 135.143 of the Revised Code 3672
limiting to twenty-five per cent the amount of the state's total 3673
average portfolio that may be invested in debt interests other 3674
than commercial paper and limiting to five per cent the amount 3675
that may be invested in debt interests, including commercial 3676
paper, of a single issuer. 3677

All purchases made under this division shall be effected 3678
on a delivery versus payment method and shall be in the custody 3679
of the treasurer of state. 3680

The treasurer of state may retain an investment advisor, 3681
if necessary. The commission shall pay any costs incurred by the 3682
treasurer of state in retaining an investment advisor. 3683

(D) The auditor of state shall conduct annual audits of 3684
all funds and any other audits as the auditor of state or the 3685
general assembly considers necessary. The auditor of state may 3686
examine all records, files, and other documents of the 3687
commission, and records of lottery sales agents that pertain to 3688
their activities as agents, for purposes of conducting 3689
authorized audits. 3690

(E) The state lottery commission shall establish an 3691
internal audit plan before the beginning of each fiscal year, 3692
subject to the approval of the office of internal audit in the 3693
office of budget and management. At the end of each fiscal year, 3694

the commission shall prepare and submit an annual report to the 3695
office of internal audit for the office's review and approval, 3696
specifying the internal audit work completed by the end of that 3697
fiscal year and reporting on compliance with the annual internal 3698
audit plan. 3699

(F) Whenever, in the judgment of the director of budget 3700
and management, an amount of net state lottery proceeds is 3701
necessary to be applied to the payment of debt service on 3702
obligations, all as defined in sections 151.01 and 151.03 of the 3703
Revised Code, the director shall transfer that amount directly 3704
from the state lottery fund or from the lottery profits 3705
education fund to the bond service fund defined in those 3706
sections. The provisions of this division are subject to any 3707
prior pledges or obligation of those amounts to the payment of 3708
bond service charges as defined in division (C) of section 3709
3318.21 of the Revised Code, as referred to in division (B) of 3710
this section. 3711

Sec. 3770.07. (A) (1) Except as provided in division (A) (2) 3712
of this section, lottery prize awards shall be claimed by the 3713
holder of the winning lottery product, or by the executor or 3714
administrator, or the trustee of a trust, of the estate of a 3715
deceased holder of a winning lottery product, in a manner to be 3716
determined by the state lottery commission, within one hundred 3717
eighty days after the date on which the prize award was 3718
announced if the lottery game is an online game, ~~and~~ within one 3719
hundred eighty days after the close of the game if the lottery 3720
game is an instant game, and within one hundred eighty days 3721
after the end of the sporting event on which the wager was 3722
placed if the lottery game is the sports gaming lottery. 3723

Any lottery prize award with a value that meets or exceeds 3724

the reportable winnings amounts set by 26 U.S.C. 6041, or a 3725
subsequent analogous section of the Internal Revenue Code, shall 3726
not be claimed by or paid to any person, as defined in section 3727
1.59 of the Revised Code or as defined by rule or order of the 3728
state lottery commission, until the name, address, and social 3729
security number of each beneficial owner of the prize award are 3730
documented for the commission. Except when a beneficial owner 3731
otherwise consents in writing, in the case of a claim for a 3732
lottery prize award made by one or more beneficial owners using 3733
a trust, the name, address, and social security number of each 3734
such beneficial owner in the commission's records as a result of 3735
such a disclosure are confidential and shall not be subject to 3736
inspection or copying under section 149.43 of the Revised Code 3737
as a public record. 3738

Except as otherwise provided in division (A)(1) of this 3739
section or as otherwise provided by law, the name and address of 3740
any individual claiming a lottery prize award are subject to 3741
inspection or copying under section 149.43 of the Revised Code 3742
as a public record. 3743

(2) An eligible person serving on active military duty in 3744
any branch of the United States armed forces during a war or 3745
national emergency declared in accordance with federal law may 3746
submit a delayed claim for a lottery prize award. The eligible 3747
person shall do so by notifying the state lottery commission 3748
about the claim not later than the ~~five-three~~ hundred ~~fortieth-~~ 3749
~~sixtieth~~ day after the ~~date on which the prize award was~~ 3750
~~announced if the lottery game is an online game or after the~~ 3751
~~date on which the lottery game closed if the lottery game is an~~ 3752
~~instant game~~ applicable deadline specified under division (A)(1) 3753
of this section. 3754

(3) If no valid claim to a lottery prize award is made 3755
within the prescribed period, the prize money, the cost of goods 3756
and services awarded as prizes, or, if goods or services awarded 3757
as prizes are resold by the state lottery commission, the 3758
proceeds from their sale shall be returned to the state lottery 3759
fund and distributed in accordance with section 3770.06 of the 3760
Revised Code. 3761

(4) The state lottery commission may share with other 3762
governmental agencies the name, address, and social security 3763
number of a beneficial owner disclosed to the commission under 3764
division (A)(1) of this section, as authorized under sections 3765
3770.071 and 3770.073 of the Revised Code. Any shared 3766
information as disclosed pursuant to those sections that is made 3767
confidential by division (A)(1) of this section remains 3768
confidential and shall not be subject to inspection or copying 3769
under section 149.43 of the Revised Code as a public record 3770
unless the applicable beneficial owner otherwise provides 3771
written consent. 3772

(5) As used in this division: 3773

(a) "Eligible person" means a person who is entitled to a 3774
lottery prize award and who falls into either of the following 3775
categories: 3776

(i) While on active military duty in this state, the 3777
person, as the result of a war or national emergency declared in 3778
accordance with federal law, is transferred out of this state 3779
~~before the one hundred eightieth day after the date on which the~~ 3780
~~winner of the lottery prize award is selected applicable~~ 3781
deadline specified under division (A)(1) of this section. 3782

(ii) While serving in the reserve forces in this state, 3783

the person, as the result of a war or national emergency 3784
declared in accordance with federal law, is placed on active 3785
military duty and is transferred out of this state before the 3786
~~expiration of the one hundred eightieth day after the date on~~ 3787
~~which the prize drawing occurs for an online game or before the~~ 3788
~~expiration of the one hundred eightieth day following the close~~ 3789
~~of an instant game as determined by the commission applicable~~ 3790
deadline specified under division (A)(1) of this section. 3791

(b) "Active military duty" means that a person is covered 3792
by the "Servicemembers Civil Relief Act," 117 Stat. 2835 (2003), 3793
50 U.S.C. 501 et seq., as amended, or the "Uniformed Services 3794
Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 3795
38 U.S.C. 4301 et seq., as amended. 3796

(c) "Each beneficial owner" means the ultimate recipient 3797
or, if there is more than one, each ultimate recipient of a 3798
lottery prize award. 3799

(B) If a prize winner, as defined in section 3770.10 of 3800
the Revised Code, is under eighteen years of age or, in the case 3801
of the sports gaming lottery, under twenty-one years of age, or 3802
is under some other legal disability, and the prize money or the 3803
cost of goods or services awarded as a prize exceeds one 3804
thousand dollars, the director of the state lottery commission 3805
shall order that payment be made to the order of the legal 3806
guardian of that prize winner. If the amount of the prize money 3807
or the cost of goods or services awarded as a prize is one 3808
thousand dollars or less, the director may order that payment be 3809
made to the order of the adult member, if any, of that prize 3810
winner's family legally responsible for the care of that prize 3811
winner. 3812

(C) No right of any prize winner, as defined in section 3813

3770.10 of the Revised Code, to a prize award shall be the 3814
subject of a security interest or used as collateral. 3815

(D) (1) No right of any prize winner, as defined in section 3816
3770.10 of the Revised Code, to a prize award shall be 3817
assignable except as follows: when the payment is to be made to 3818
the executor or administrator, or the trustee of a trust, of the 3819
estate of a prize winner; when the award of a prize is disputed, 3820
any person may be awarded a prize award to which another has 3821
claimed title, pursuant to the order of a court of competent 3822
jurisdiction; when a person is awarded a prize award to which 3823
another has claimed title, pursuant to the order of a federal 3824
bankruptcy court under Title 11 of the United States Code; or as 3825
provided in sections 3770.10 to 3770.14 of the Revised Code. 3826

(2) (a) No right of any prize winner, as defined in section 3827
3770.10 of the Revised Code, to a prize award with a remaining 3828
unpaid balance of less than one hundred thousand dollars shall 3829
be subject to garnishment, attachment, execution, withholding, 3830
or deduction except as provided in sections 3119.80, 3119.81, 3831
3121.02, 3121.03, and 3123.06 of the Revised Code or when the 3832
director is to make a payment pursuant to section 3770.071 or 3833
3770.073 of the Revised Code. 3834

(b) No right of any prize winner, as defined in section 3835
3770.10 of the Revised Code, to a prize award with an unpaid 3836
balance of one hundred thousand dollars or more shall be subject 3837
to garnishment, attachment, execution, withholding, or deduction 3838
except as follows: as provided in sections 3119.80, 3119.81, 3839
3121.02, 3121.03, and 3123.06 of the Revised Code; when the 3840
director is to make a payment pursuant to section 3770.071 or 3841
3770.073 of the Revised Code; or pursuant to the order of a 3842
court of competent jurisdiction located in this state in a 3843

proceeding in which the state lottery commission is a named 3844
party, in which case the garnishment, attachment, execution, 3845
withholding, or deduction pursuant to the order shall be 3846
subordinate to any payments to be made pursuant to section 3847
3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3770.071, or 3848
3770.073 of the Revised Code. 3849

(3) The state lottery commission may adopt and amend rules 3850
pursuant to Chapter 119. of the Revised Code as necessary to 3851
implement division (D) of this section, to provide for payments 3852
from prize awards subject to garnishment, attachment, execution, 3853
withholding, or deduction, and to comply with any applicable 3854
requirements of federal law. 3855

(4) Upon making payments from a prize award as required by 3856
division (D) of this section, the director and the state lottery 3857
commission are discharged from all further liability for those 3858
payments, whether they are made to an executor, administrator, 3859
trustee, judgment creditor, or another person, or to the prize 3860
winner, as defined in section 3770.10 of the Revised Code. 3861

(5) The state lottery commission shall adopt rules 3862
pursuant to section 3770.03 of the Revised Code concerning the 3863
payment of prize awards upon the death of a prize winner, as 3864
defined in section 3770.10 of the Revised Code. Upon the death 3865
of a prize winner, the remainder of the prize winner's prize 3866
award, to the extent it is not subject to a transfer agreement 3867
under sections 3770.10 to 3770.14 of the Revised Code, may be 3868
paid to the executor, administrator, or trustee in the form of a 3869
discounted lump sum cash settlement. 3870

(E) No lottery prize award shall be awarded to or for any 3871
officer or employee of the state lottery commission, any officer 3872
or employee of the auditor of state actively auditing, 3873

coordinating, or observing commission drawings, or any blood 3874
relative or spouse of such an officer or employee of the 3875
commission or auditor of state living as a member of the 3876
officer's or employee's household, nor shall any such officer, 3877
employee, blood relative, or spouse attempt to claim a lottery 3878
prize award. 3879

(F) The director may prohibit vendors to the state lottery 3880
commission and their employees from being awarded a lottery 3881
prize award. 3882

(G) Upon the payment of prize awards pursuant to a 3883
provision of this section, other than a provision of division 3884
(D) of this section, the director and the state lottery 3885
commission are discharged from all further liability for their 3886
payment. Installment payments of lottery prize awards shall be 3887
paid by official check or warrant, and they shall be sent by 3888
mail delivery to the prize winner's address within the United 3889
States or by electronic funds transfer to an established bank 3890
account located within the United States, or the prize winner 3891
may pick them up at an office of the commission. 3892

Sec. 3770.071. (A) (1) If the amount of the prize money or 3893
the cost of goods or services awarded as a lottery prize award— 3894
~~meets or exceeds the reportable winnings amounts set by 26—~~ 3895
~~U.S.C. 6041, or a subsequent analogous section of the Internal—~~ 3896
~~Revenue Code~~ is six hundred dollars or more, the director of the 3897
state lottery commission or the director's designee shall 3898
require the person entitled to the prize award to affirm in 3899
writing, under oath, or by electronic means, whether or not the 3900
person is in default under a support order. The director or the 3901
director's designee also may take any additional appropriate 3902
steps to determine if the person entitled to the prize award is 3903

in default under a support order. If the person entitled to the 3904
prize award affirms that the person is in default under a 3905
support order, or if the director or the director's designee 3906
determines that the person is in default under a support order, 3907
the director or the director's designee shall temporarily 3908
withhold payment of the prize award and notify the child support 3909
enforcement agency that administers the support order that the 3910
person is entitled to a prize award, of the amount of the prize 3911
award, and, if the prize award is to be paid in annual 3912
installments, of the number of installments. 3913

(2) Upon receipt of the notice from the director or the 3914
director's designee, the child support enforcement agency shall 3915
conduct an investigation to determine whether the person 3916
entitled to the lottery prize award is subject to a final and 3917
enforceable determination of default made under sections 3123.01 3918
to 3123.07 of the Revised Code. If the agency determines that 3919
the person is so subject, it shall issue an intercept directive 3920
as described in section 3123.89 of the Revised Code to the 3921
director at lottery commission headquarters requiring the 3922
director or the director's designee to deduct from any unpaid 3923
prize award or any annual installment payment of an unpaid prize 3924
award, a specified amount for support in satisfaction of the 3925
support order under which the person is in default. To the 3926
extent possible, the amount specified to be deducted under the 3927
intercept directive shall satisfy the amount ordered for support 3928
in the support order under which the person is in default. 3929

A child support enforcement agency shall issue an 3930
intercept directive within thirty days from the date the 3931
director or the director's designee notifies the agency under 3932
division (A)(1) of this section. Within thirty days after the 3933
date on which the agency issues the intercept directive, the 3934

director or the director's designee shall pay the amount 3935
specified in the intercept directive to the office of child 3936
support in the department of job and family services. But, if 3937
the prize award is to be paid in annual installments, the 3938
director or the director's designee, on the date the next 3939
installment payment is due, shall deduct the amount specified in 3940
the intercept directive from that installment and, if necessary, 3941
any subsequent annual installments, at the time those 3942
installments become due and owing to the prize winner, and pay 3943
the amount to the office of child support. 3944

(B) As used in this section: 3945

(1) "Support order" has the same meaning as in section 3946
3119.01 of the Revised Code. 3947

(2) "Default" has the same meaning as in section 3121.01 3948
of the Revised Code. 3949

(C) No person shall knowingly make a false affirmation or 3950
oath required by division (A) of this section. 3951

Sec. 3770.073. (A) If a person is entitled to a lottery 3952
prize award and is indebted to the state for the payment of any 3953
tax, workers' compensation premium, unemployment contribution, 3954
payment in lieu of unemployment contribution, certified claim 3955
under section 131.02 or 131.021 of the Revised Code, or is 3956
indebted to a political subdivision that has a certified claim 3957
under section 131.02 of the Revised Code, lottery sales receipts 3958
held in trust on behalf of the state lottery commission as 3959
described in division (H) (4) of section 3770.05 of the Revised 3960
Code, or charge, penalty, or interest arising from these debts 3961
and if the amount of the prize money or the cost of goods or 3962
services awarded as a lottery prize award is ~~five thousand six~~ 3963

hundred dollars or more, the director of the state lottery 3964
commission, or the director's designee, shall do either of the 3965
following: 3966

(1) If the prize award will be paid in a lump sum, deduct 3967
from the prize award and pay to the attorney general an amount 3968
in satisfaction of the debt and pay any remainder to that 3969
person. If the amount of the prize award is less than the amount 3970
of the debt, the entire amount of the prize award shall be 3971
deducted and paid in partial satisfaction of the debt. 3972

(2) If the prize award will be paid in annual 3973
installments, on the date the initial installment payment is 3974
due, deduct from that installment and pay to the attorney 3975
general an amount in satisfaction of the debt and, if necessary 3976
to collect the full amount of the debt, do the same for any 3977
subsequent annual installments, at the time the installments 3978
become due and owing to the person, until the debt is fully 3979
satisfied. 3980

(B) If a person entitled to a lottery prize award owes 3981
more than one debt, any debt owed to the state shall be 3982
satisfied first, subject to both section 5739.33 and division 3983
(G) of section 5747.07 of the Revised Code having first 3984
priority, and subject to division (C) of this section. 3985

(C) Any debt owed under section 3770.071 of the Revised 3986
Code shall be satisfied with first priority over debts owed 3987
under this section. 3988

(D) Except as provided in section 131.021 of the Revised 3989
Code, this section applies only to debts that have become final. 3990

Sec. 3770.10. As used in sections 3770.07 to 3770.073 and 3991
3770.10 to 3770.14 of the Revised Code: 3992

(A) "Court of competent jurisdiction" means either the 3993
general division or the probate division of the court of common 3994
pleas of the county in which the prize winner or transferor 3995
resides, or, if the prize winner or transferor is not a resident 3996
of this state, either the general division or the probate 3997
division of the court of common pleas of Franklin county or a 3998
federal court having jurisdiction over the lottery prize award. 3999

(B) "Discounted present value" means the present value of 4000
the future payments of a lottery prize award that is determined 4001
by discounting those payments to the present, using the most 4002
recently published applicable federal rate for determining the 4003
present value of an annuity as issued by the United States 4004
internal revenue service and assuming daily compounding. 4005

(C) "Independent professional advice" means the advice of 4006
an attorney, a certified public accountant, an actuary, or any 4007
other licensed professional adviser if all of the following 4008
apply: 4009

(1) The prize winner has engaged the services of the 4010
licensed professional adviser to render advice concerning the 4011
legal and other implications of a transfer of the lottery prize 4012
award. 4013

(2) The licensed professional adviser is not affiliated in 4014
any manner with or compensated in any manner by the transferee 4015
of the lottery prize award. 4016

(3) The compensation of the licensed professional adviser 4017
is not affected by whether or not a transfer of a lottery prize 4018
award occurs. 4019

(D) "Prize winner" means any person that holds the right 4020
to receive all or any part of a lottery prize award as a result 4021

of being any of the following: 4022

(1) A person who is a claimant under division (A) of 4023
section 3770.07 of the Revised Code; 4024

(2) A person who is entitled to a prize award and who is 4025
under a legal disability as described in division (B) of section 4026
3770.07 of the Revised Code; 4027

(3) A person who was awarded a prize award to which 4028
another has claimed title by a federal bankruptcy court order or 4029
other court order referred to in division (D) of section 3770.07 4030
of the Revised Code; 4031

(4) A person who is receiving payments upon the death of a 4032
prize winner as provided in division (D) of section 3770.07 of 4033
the Revised Code. 4034

(E) "Transfer" means any form of sale, assignment, or 4035
redirection of payment of all or any part of a lottery prize 4036
award for consideration. 4037

(F) "Transfer agreement" means an agreement that is 4038
complete and valid, and that provides for the transfer of all or 4039
any part of a lottery prize award from a transferor to a 4040
transferee. A transfer agreement is incomplete and invalid 4041
unless the agreement contains both of the following: 4042

(1) A statement, signed by the transferor under penalties 4043
of perjury, that the transferor irrevocably agrees that the 4044
transferor is subject to the tax imposed by Chapter 5733. or 4045
5747. of the Revised Code with respect to gain or income which 4046
the transferor will recognize in connection with the transfer. 4047
If the transferor is a pass-through entity, as defined in 4048
section 5733.04 of the Revised Code, each investor in the pass- 4049
through entity shall also sign under penalties of perjury a 4050

statement that the investor irrevocably agrees that the investor 4051
is subject to the tax imposed by Chapter 5733. or 5747. of the 4052
Revised Code with respect to gain or income which the transferor 4053
and the investor will recognize in connection with the transfer. 4054

(2) A statement, signed by the transferee, that the 4055
transferee irrevocably agrees that the transferee is subject to 4056
the withholding requirements imposed by division (C) of section 4057
3770.072 of the Revised Code and that the transferee is subject 4058
to the tax imposed by Chapter 5733. or 5747. of the Revised Code 4059
with respect to gain or income which the transferee will 4060
recognize in connection with lottery prize awards to be received 4061
as a result of the transfer. If the transferee is a pass-through 4062
entity, as defined in section 5733.04 of the Revised Code, each 4063
investor in the pass-through entity shall also sign under 4064
penalties of perjury a statement setting forth that the investor 4065
irrevocably agrees that the investor is subject to the 4066
withholding requirements imposed by division (C) of section 4067
3770.072 of the Revised Code and is subject to the tax imposed 4068
by Chapter 5733. or 5747. of the Revised Code with respect to 4069
gain or income which the transferee and the investor will 4070
recognize in connection with lottery prize awards to be received 4071
as a result of the transfer. 4072

(G) "Transferee" means a party acquiring or proposing to 4073
acquire all or any part of a lottery prize award through a 4074
transfer. 4075

(H) "Transferor" means either a prize winner or a 4076
transferee in an earlier transfer whose interest is acquired by 4077
or is sought to be acquired by a transferee or a new transferee 4078
through a transfer. 4079

(I) "Lottery prize award" includes winnings from the 4080

sports gaming lottery. If the holder of a winning ticket in the 4081
sports gaming lottery holds more than one winning ticket related 4082
to the same sporting event, the amount of the lottery prize 4083
award is the total amount of winnings for all of those tickets. 4084

Sec. 3770.23. (A) As used in this section, "sports gaming" 4085
and "sporting event" have the same meanings as in section 4086
3775.01 of the Revised Code. 4087

(B) (1) The state lottery commission shall operate a sports 4088
gaming lottery through which the commission accepts wagers on 4089
sporting events from individuals who are at least twenty-one 4090
years of age and who are physically located in this state. 4091

(2) In the sports gaming lottery, a participant shall pay 4092
a fixed price of twenty dollars for a ticket and select an 4093
outcome of a sporting event. The state lottery commission shall 4094
retain a fixed fee per ticket. The total proceeds of the tickets 4095
sold concerning that sporting event, minus the commission's fee, 4096
shall be divided by the number of tickets for which the correct 4097
outcome was selected. All participants with winning tickets 4098
shall be awarded an equal amount of winnings per winning ticket. 4099

(3) The state lottery commission shall not operate any 4100
version of the sports gaming lottery in which the commission or 4101
its agent engages in odds-making or risks a financial loss based 4102
on the outcome of a sporting event. 4103

(C) The state lottery commission, acting with the advice 4104
and consent of the Ohio casino control commission, shall adopt 4105
rules under Chapter 119. of the Revised Code as necessary to 4106
implement the sports gaming lottery in a manner that is 4107
consistent with Chapter 3775. of the Revised Code. 4108

Sec. 3772.01. As used in this chapter: 4109

(A) "Applicant" means any person who applies to the 4110
commission for a license under this chapter. 4111

(B) "Casino control commission fund" means the casino 4112
control commission fund described in Section 6(C)(3)(d) of 4113
Article XV, Ohio Constitution, the money in which shall be used 4114
to fund the commission and its related affairs. 4115

(C) "Casino facility" means a casino facility as defined 4116
in Section 6(C)(9) of Article XV, Ohio Constitution. 4117

(D) "Casino game" means any slot machine or table game as 4118
defined in this chapter. 4119

(E) "Casino gaming" means any type of slot machine or 4120
table game wagering, using money, casino credit, or any 4121
representative of value, authorized in any of the states of 4122
Indiana, Michigan, Pennsylvania, and West Virginia as of January 4123
1, 2009, and includes slot machine and table game wagering 4124
subsequently authorized by, but shall not be limited by, 4125
subsequent restrictions placed on such wagering in such states. 4126
"Casino gaming" does not include bingo, as authorized in Section 4127
6 of Article XV, Ohio Constitution and conducted as of January 4128
1, 2009, ~~or~~; horse racing where the pari-mutuel system of 4129
wagering is conducted, as authorized under the laws of this 4130
state as of January 1, 2009; or sports gaming. 4131

(F) "Casino gaming employee" means any employee of a 4132
casino operator or management company, but not a key employee, 4133
and as further defined in section 3772.131 of the Revised Code. 4134

(G) "Casino operator" means any person, trust, 4135
corporation, partnership, limited partnership, association, 4136
limited liability company, or other business enterprise that 4137
directly or indirectly holds an ownership or leasehold interest 4138

in a casino facility. "Casino operator" does not include an 4139
agency of the state, any political subdivision of the state, any 4140
person, trust, corporation, partnership, limited partnership, 4141
association, limited liability company, or other business 4142
enterprise that may have an interest in a casino facility, but 4143
who is legally or contractually restricted from conducting 4144
casino gaming. 4145

(H) "Central system" means a computer system that provides 4146
the following functions related to casino gaming equipment used 4147
in connection with casino gaming authorized under this chapter: 4148
security, auditing, data and information retrieval, and other 4149
purposes deemed necessary and authorized by the commission. 4150

(I) "Cheat" means to alter the result of a casino game, 4151
the element of chance, the operation of a machine used in a 4152
casino game, or the method of selection of criteria that 4153
determines (a) the result of the casino game, (b) the amount or 4154
frequency of payment in a casino game, (c) the value of a 4155
wagering instrument, or (d) the value of a wagering credit. 4156
"Cheat" does not include an individual who, without the 4157
assistance of another individual or without the use of a 4158
physical aid or device of any kind, uses the individual's own 4159
ability to keep track of the value of cards played and uses 4160
predictions formed as a result of the tracking information in 4161
the individual's playing and betting strategy. 4162

(J) "Commission" means the Ohio casino control commission. 4163

(K) "Gaming agent" means a peace officer employed by the 4164
commission that is vested with duties to enforce this chapter 4165
and conduct other investigations into the conduct of the casino 4166
gaming and the maintenance of the equipment that the commission 4167
considers necessary and proper and is in compliance with section 4168

109.77 of the Revised Code. 4169

(L) "Gaming-related vendor" means any individual, 4170
partnership, corporation, association, trust, or any other group 4171
of individuals, however organized, who supplies gaming-related 4172
equipment, goods, or services to a casino operator or management 4173
company, that are directly related to or affect casino gaming 4174
authorized under this chapter, including, but not limited to, 4175
the manufacture, sale, distribution, or repair of slot machines 4176
and table game equipment. 4177

(M) "Holding company" means any corporation, firm, 4178
partnership, limited partnership, limited liability company, 4179
trust, or other form of business organization not a natural 4180
person which directly or indirectly does any of the following: 4181

(1) Has the power or right to control a casino operator, 4182
management company, or gaming-related vendor license applicant 4183
or licensee; 4184

(2) Holds an ownership interest of five per cent or more, 4185
as determined by the commission, in a casino operator, 4186
management company, or gaming-related vendor license applicant 4187
or licensee; 4188

(3) Holds voting rights with the power to vote five per 4189
cent or more of the outstanding voting rights of a casino 4190
operator, management company, or gaming-related vendor applicant 4191
or licensee. 4192

(N) "Initial investment" includes costs related to 4193
demolition, engineering, architecture, design, site preparation, 4194
construction, infrastructure improvements, land acquisition, 4195
fixtures and equipment, insurance related to construction, and 4196
leasehold improvements. 4197

(O) "Institutional investor" means any of the following 4198
entities owning five per cent or more, but less than fifteen per 4199
cent, of an ownership interest in a casino facility, casino 4200
operator, management company, or holding company: a corporation, 4201
bank, insurance company, pension fund or pension fund trust, 4202
retirement fund, including funds administered by a public 4203
agency, employees' profit-sharing fund or employees' profit- 4204
sharing trust, any association engaged, as a substantial part of 4205
its business or operations, in purchasing or holding securities, 4206
including a hedge fund, mutual fund, or private equity fund, or 4207
any trust in respect of which a bank is trustee or cotrustee, 4208
investment company registered under the "Investment Company Act 4209
of 1940," 15 U.S.C. 80a-1 et seq., collective investment trust 4210
organized by banks under Part Nine of the Rules of the 4211
Comptroller of the Currency, closed-end investment trust, 4212
chartered or licensed life insurance company or property and 4213
casualty insurance company, investment advisor registered under 4214
the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., 4215
and such other persons as the commission may reasonably 4216
determine to qualify as an institutional investor for reasons 4217
consistent with this chapter, and that does not exercise control 4218
over the affairs of a licensee and its ownership interest in a 4219
licensee is for investment purposes only, as set forth in 4220
division (F) of section 3772.10 of the Revised Code. 4221

(P) "Key employee" means any executive, employee, agent, 4222
or other individual who has the power to exercise significant 4223
influence over decisions concerning any part of the operation of 4224
a person that has applied for or holds a casino operator, 4225
management company, or gaming-related vendor license or the 4226
operation of a holding company of a person that has applied for 4227
or holds a casino operator, management company, or gaming- 4228

related vendor license, including:	4229
(1) An officer, director, trustee, partner, or an equivalent fiduciary;	4230 4231
(2) An individual who holds a direct or indirect ownership interest of five per cent or more;	4232 4233
(3) An individual who performs the function of a principal executive officer, principal operating officer, principal accounting officer, or an equivalent officer;	4234 4235 4236
(4) Any other individual the commission determines to have the power to exercise significant influence over decisions concerning any part of the operation.	4237 4238 4239
(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.	4240 4241 4242 4243
(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.	4244 4245 4246 4247 4248 4249 4250 4251
(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.	4252 4253 4254 4255
(T) "Ohio law enforcement training fund" means the state	4256

law enforcement training fund described in Section 6(C)(3)(f) of 4257
Article XV, Ohio Constitution, the money in which shall be used 4258
to enhance public safety by providing additional training 4259
opportunities to the law enforcement community. 4260

(U) "Person" includes, but is not limited to, an 4261
individual or a combination of individuals; a sole 4262
proprietorship, a firm, a company, a joint venture, a 4263
partnership of any type, a joint-stock company, a corporation of 4264
any type, a corporate subsidiary of any type, a limited 4265
liability company, a business trust, or any other business 4266
entity or organization; an assignee; a receiver; a trustee in 4267
bankruptcy; an unincorporated association, club, society, or 4268
other unincorporated entity or organization; entities that are 4269
disregarded for federal income tax purposes; and any other 4270
nongovernmental, artificial, legal entity that is capable of 4271
engaging in business. 4272

(V) "Problem casino gambling and addictions fund" means 4273
the state problem gambling and addictions fund described in 4274
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 4275
in which shall be used for treatment of problem gambling and 4276
substance abuse, and for related research. 4277

(W) "Promotional gaming credit" means a slot machine or 4278
table game credit, discount, or other similar item issued to a 4279
patron to enable the placement of, or increase in, a wager at a 4280
slot machine or table game. 4281

(X) "Slot machine" means any mechanical, electrical, or 4282
other device or machine which, upon insertion of a coin, token, 4283
ticket, or similar object, or upon payment of any consideration, 4284
is available to play or operate, the play or operation of which, 4285
whether by reason of the skill of the operator or application of 4286

the element of chance, or both, makes individual prize 4287
determinations for individual participants in cash, premiums, 4288
merchandise, tokens, or any thing of value, whether the payoff 4289
is made automatically from the machine or in any other manner, 4290
but does not include any device that is a skill-based amusement 4291
machine, as defined in section 2915.01 of the Revised Code. 4292

(Y) "Table game" means any game played with cards, dice, 4293
or any mechanical, electromechanical, or electronic device or 4294
machine for money, casino credit, or any representative of 4295
value. "Table game" does not include slot machines. 4296

(Z) "Upfront license" means the first plenary license 4297
issued to a casino operator. 4298

(AA) "Voluntary exclusion program" means a program 4299
provided by the commission that allows persons to voluntarily 4300
exclude themselves from the gaming areas of facilities under the 4301
jurisdiction of the commission by placing their name on a 4302
voluntary exclusion list and following the procedures set forth 4303
by the commission. 4304

(BB) "Sports gaming," "sports gaming agent," "sports 4305
gaming facility," and "management services provider" have the 4306
same meanings as in section 3775.01 of the Revised Code. 4307

Sec. 3772.02. (A) There is hereby created the Ohio casino 4308
control commission described in Section 6(C)(4) of Article XV, 4309
Ohio Constitution. 4310

(B) The commission shall consist of seven members 4311
appointed within one month of September 10, 2010, by the 4312
governor with the advice and consent of the senate. The governor 4313
shall forward all appointments to the senate within twenty-four 4314
hours. 4315

(1) Each commission member is eligible for reappointment 4316
at the discretion of the governor. No commission member shall be 4317
appointed for more than three terms in total. 4318

(2) Each commission member shall be a resident of Ohio. 4319

(3) At least one commission member shall be experienced in 4320
law enforcement and criminal investigation. 4321

(4) At least one commission member shall be a certified 4322
public accountant experienced in accounting and auditing. 4323

(5) At least one commission member shall be an attorney 4324
admitted to the practice of law in Ohio. 4325

(6) At least one commission member shall be a resident of 4326
a county where one of the casino facilities is located. 4327

(7) Not more than four commission members shall be of the 4328
same political party. 4329

(8) No commission member shall have any affiliation with 4330
an Ohio casino operator or facility or with a sports gaming 4331
proprietor or management services provider licensed under 4332
Chapter 3775. of the Revised Code. 4333

(C) Commission members shall serve four-year terms, except 4334
that when the governor makes initial appointments to the 4335
commission under this chapter, the governor shall appoint three 4336
members to serve four-year terms with not more than two such 4337
members from the same political party, two members to serve 4338
three-year terms with such members not being from the same 4339
political party, and two members to serve two-year terms with 4340
such members not being from the same political party. 4341

(D) Each commission member shall hold office from the date 4342
of appointment until the end of the term for which the member 4343

was appointed. Any member appointed to fill a vacancy occurring 4344
before the expiration of the term for which the member's 4345
predecessor was appointed shall hold office for the remainder of 4346
the unexpired term. Any member shall continue in office after 4347
the expiration date of the member's term until the member's 4348
successor takes office, or until a period of sixty days has 4349
elapsed, whichever occurs first. A vacancy in the commission 4350
membership shall be filled in the same manner as the original 4351
appointment. 4352

(E) The governor shall select one member to serve as 4353
chairperson and the commission members shall select one member 4354
from a different party than the chairperson to serve as vice- 4355
chairperson. The governor may remove and replace the chairperson 4356
at any time. No such member shall serve as chairperson for more 4357
than six successive years. The vice-chairperson shall assume the 4358
duties of the chairperson in the absence of the chairperson. The 4359
chairperson and vice-chairperson shall perform but shall not be 4360
limited to additional duties as are prescribed by commission 4361
rule. 4362

(F) A commission member is not required to devote the 4363
member's full time to membership on the commission. Beginning on 4364
September 29, 2015, each member of the commission shall receive 4365
compensation of fifty thousand dollars per year. Beginning July 4366
1, 2016, each member of the commission shall receive 4367
compensation of forty thousand dollars per year. Beginning July 4368
1, 2017, each member of the commission shall receive 4369
compensation of thirty thousand dollars per year. Each member 4370
shall receive the member's actual and necessary expenses 4371
incurred in the discharge of the member's official duties. 4372

(G) The governor shall not appoint an individual to the 4373

commission, and an individual shall not serve on the commission, 4374
if the individual ~~has been convicted of or pleaded guilty or no~~ 4375
~~contest to a disqualifying offense as defined in~~ is ineligible 4376
to be appointed or retained under section 3772.07 of the Revised 4377
Code. ~~Members coming~~ A member who comes under indictment or bill 4378
of information of ~~a disqualifying~~ an offense that, if the member 4379
were convicted of the offense, would make the member ineligible 4380
to be appointed or retained under that section shall resign from 4381
the commission immediately upon indictment. 4382

(H) At least five commission members shall be present for 4383
the commission to meet. The concurrence of four members is 4384
necessary for the commission to take any action. All members 4385
shall vote on the adoption of rules, and the approval of, and 4386
the suspension or revocation of, the licenses of casino 4387
operators or management companies, unless a member has a written 4388
leave of absence filed with and approved by the chairperson. 4389

(I) A commission member may be removed or suspended from 4390
office in accordance with section 3.04 of the Revised Code. 4391

(J) Each commission member, before entering upon the 4392
discharge of the member's official duties, shall make an oath to 4393
uphold the Ohio Constitution and laws of the state of Ohio and 4394
shall give a bond, payable by the commission, to the treasurer 4395
of state, in the sum of ten thousand dollars with sufficient 4396
sureties to be approved by the treasurer of state, which bond 4397
shall be filed with the secretary of state. 4398

(K) The commission shall hold one regular meeting each 4399
month and shall convene other meetings at the request of the 4400
chairperson or a majority of the members. A member who fails to 4401
attend at least three-fifths of the regular and special meetings 4402
of the commission during any two-year period forfeits membership 4403

on the commission. All meetings of the commission shall be open 4404
meetings under section 121.22 of the Revised Code except as 4405
otherwise allowed by law. 4406

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 4407
of the Revised Code, the commission is exempt from the 4408
requirements of sections 101.82 to 101.87 of the Revised Code. 4409

Sec. 3772.03. (A) To ensure the integrity of casino 4410
gaming, the commission shall have authority to complete the 4411
functions of licensing, regulating, investigating, and 4412
penalizing casino operators, management companies, holding 4413
companies, key employees, casino gaming employees, and gaming- 4414
related vendors. The commission also shall have jurisdiction 4415
over all persons participating in casino gaming authorized by 4416
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 4417

(B) All rules adopted by the commission under this chapter 4418
shall be adopted under procedures established in Chapter 119. of 4419
the Revised Code. The commission may contract for the services 4420
of experts and consultants to assist the commission in carrying 4421
out its duties under this section. 4422

(C) The commission shall adopt rules as are necessary for 4423
completing the functions stated in division (A) of this section 4424
and for addressing the subjects enumerated in division (D) of 4425
this section. 4426

(D) The commission shall adopt, and as advisable and 4427
necessary shall amend or repeal, rules that include all of the 4428
following: 4429

(1) The prevention of practices detrimental to the public 4430
interest; 4431

(2) Prescribing the method of applying, and the form of 4432

application, that an applicant for a license under this chapter	4433
must follow as otherwise described in this chapter;	4434
(3) Prescribing the information to be furnished by an	4435
applicant or licensee as described in section 3772.11 of the	4436
Revised Code;	4437
(4) Describing the certification standards and duties of	4438
an independent testing laboratory certified under section	4439
3772.31 of the Revised Code and the relationship between the	4440
commission, the laboratory, the gaming-related vendor, and the	4441
casino operator;	4442
(5) The minimum amount of insurance that must be	4443
maintained by a casino operator, management company, holding	4444
company, or gaming-related vendor;	4445
(6) The approval process for a significant change in	4446
ownership or transfer of control of a licensee as provided in	4447
section 3772.091 of the Revised Code;	4448
(7) The design of gaming supplies, devices, and equipment	4449
to be distributed by gaming-related vendors;	4450
(8) Identifying the casino gaming that is permitted,	4451
identifying the gaming supplies, devices, and equipment, that	4452
are permitted, defining the area in which the permitted casino	4453
gaming may be conducted, and specifying the method of operation	4454
according to which the permitted casino gaming is to be	4455
conducted as provided in section 3772.20 of the Revised Code,	4456
and requiring gaming devices and equipment to meet the standards	4457
of this state;	4458
(9) Tournament play in any casino facility;	4459
(10) Establishing and implementing a voluntary exclusion	4460

program that provides all of the following: 4461

(a) Except as provided by commission rule, a person who 4462
participates in the program shall agree to refrain from entering 4463
a casino facility. 4464

(b) The name of a person participating in the program 4465
shall be included on a list of persons excluded from all casino 4466
facilities. 4467

(c) Except as provided by commission rule, no person who 4468
participates in the program shall petition the commission for 4469
admittance into a casino facility. 4470

(d) The list of persons participating in the program and 4471
the personal information of those persons shall be confidential 4472
and shall only be disseminated by the commission to ~~a casino~~ 4473
~~operator and the operators, sports gaming proprietors, and their~~ 4474
agents and employees ~~of the casino operator and to the state~~ 4475
lottery commission for purposes of enforcement and to other 4476
entities, upon request of the participant and agreement by the 4477
commission. 4478

(e) A casino operator shall make all reasonable attempts 4479
as determined by the commission to cease all direct marketing 4480
efforts to a person participating in the program. 4481

(f) A casino operator shall not cash the check of a person 4482
participating in the program or extend credit to the person in 4483
any manner. However, the program shall not exclude a casino 4484
operator from seeking the payment of a debt accrued by a person 4485
before participating in the program. 4486

(g) Any and all locations at which a person may register 4487
as a participant in the program shall be published. 4488

(11) Requiring the commission to adopt standards regarding the marketing materials of a licensed casino operator, including allowing the commission to prohibit marketing materials that are contrary to the adopted standards;	4489 4490 4491 4492
(12) Requiring that the records, including financial statements, of any casino operator, management company, holding company, and gaming-related vendor be maintained in the manner prescribed by the commission and made available for inspection upon demand by the commission, but shall be subject to section 3772.16 of the Revised Code;	4493 4494 4495 4496 4497 4498
(13) Permitting a licensed casino operator, management company, key employee, or casino gaming employee to question a person suspected of violating this chapter;	4499 4500 4501
(14) The chips, tokens, tickets, electronic cards, or similar objects that may be purchased by means of an agreement under which credit is extended to a wagerer by a casino operator;	4502 4503 4504 4505
(15) Establishing standards for provisional key employee licenses for a person who is required to be licensed as a key employee and is in exigent circumstances and standards for provisional licenses for casino gaming employees who submit complete applications and are compliant under an instant background check. A provisional license shall be valid not longer than three months. A provisional license may be renewed one time, at the commission's discretion, for an additional three months. In establishing standards with regard to instant background checks the commission shall take notice of criminal records checks as they are conducted under section 311.41 of the Revised Code using electronic fingerprint reading devices.	4506 4507 4508 4509 4510 4511 4512 4513 4514 4515 4516 4517

(16) Establishing approval procedures for third-party engineering or accounting firms, as described in section 3772.09 of the Revised Code;	4518 4519 4520
(17) Prescribing the manner in which winnings, compensation from casino gaming, and gross revenue must be computed and reported by a licensee as described in Chapter 5753. of the Revised Code;	4521 4522 4523 4524
(18) Prescribing conditions under which a licensee's license may be suspended or revoked as described in section 3772.04 of the Revised Code;	4525 4526 4527
(19) Prescribing the manner and procedure of all hearings to be conducted by the commission or by any hearing examiner;	4528 4529
(20) Prescribing technical standards and requirements that are to be met by security and surveillance equipment that is used at and standards and requirements to be met by personnel who are employed at casino facilities, and standards and requirements for the provision of security at and surveillance of casino facilities;	4530 4531 4532 4533 4534 4535
(21) Prescribing requirements for a casino operator to provide unarmed security services at a casino facility by licensed casino employees, and the training that shall be completed by these employees;	4536 4537 4538 4539
(22) Prescribing standards according to which casino operators shall keep accounts and standards according to which casino accounts shall be audited, and establish means of assisting the tax commissioner in levying and collecting the gross casino revenue tax levied under section 5753.02 of the Revised Code;	4540 4541 4542 4543 4544 4545
(23) Defining penalties for violation of commission rules	4546

and a process for imposing such penalties; 4547

(24) Establishing standards for decertifying contractors 4548
that violate statutes or rules of this state or the federal 4549
government; 4550

(25) Establishing standards for the repair of casino 4551
gaming equipment; 4552

(26) Establishing procedures to ensure that casino 4553
operators, management companies, and holding companies are 4554
compliant with the compulsive and problem gambling plan 4555
submitted under section 3772.18 of the Revised Code; 4556

(27) Prescribing, for institutional investors in or 4557
holding companies of a casino operator, management company, 4558
holding company, or gaming-related vendor that fall below the 4559
threshold needed to be considered an institutional investor or a 4560
holding company, standards regarding what any employees, 4561
members, or owners of those investors or holding companies may 4562
do and shall not do in relation to casino facilities and casino 4563
gaming in this state, which standards shall rationally relate to 4564
the need to proscribe conduct that is inconsistent with passive 4565
institutional investment status; 4566

(28) Providing for any other thing necessary and proper 4567
for successful and efficient regulation of casino gaming under 4568
this chapter. 4569

(E) The commission shall employ and assign gaming agents 4570
as necessary to assist the commission in carrying out the duties 4571
of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the 4572
Revised Code. In order to maintain employment as a gaming agent, 4573
the gaming agent shall successfully complete all continuing 4574
training programs required by the commission and shall not have 4575

been convicted of or pleaded guilty or no contest to a 4576
~~disqualifying an offense as defined in that makes the gaming~~ 4577
agent ineligible for appointment or retention under section 4578
3772.07 of the Revised Code. 4579

(F) The commission, as a law enforcement agency, and its 4580
gaming agents, as law enforcement officers as defined in section 4581
2901.01 of the Revised Code, shall have authority with regard to 4582
the detection and investigation of, the seizure of evidence 4583
allegedly relating to, and the apprehension and arrest of 4584
persons allegedly committing violations of this chapter or 4585
gambling offenses as defined in section 2915.01 of the Revised 4586
Code or violations of any other law of this state that may 4587
affect the integrity of casino gaming ~~or,~~ the operation of 4588
skill-based amusement machines, or the operation of sports 4589
gaming, and shall have access to casino facilities, ~~and skill-~~ 4590
based amusement machine facilities, and sports gaming facilities 4591
to carry out the requirements of this chapter and Chapter 3775. 4592
of the Revised Code. 4593

(G) The commission may eject or exclude or authorize the 4594
ejection or exclusion of and a gaming agent may eject a person 4595
from a casino facility for any of the following reasons: 4596

(1) The person's name is on the list of persons 4597
voluntarily excluding themselves from all casinos in a program 4598
established according to rules adopted by the commission; 4599

(2) The person violates or conspires to violate this 4600
chapter or a rule adopted thereunder; or 4601

(3) The commission determines that the person's conduct or 4602
reputation is such that the person's presence within a casino 4603
facility may call into question the honesty and integrity of the 4604

casino gaming operations or interfere with the orderly conduct 4605
of the casino gaming operations. 4606

(H) A person, other than a person participating in a 4607
voluntary exclusion program, may petition the commission for a 4608
public hearing on the person's ejection or exclusion under this 4609
chapter. 4610

(I) A casino operator or management company shall have the 4611
same authority to eject or exclude a person from the management 4612
company's casino facilities as authorized in division (G) of 4613
this section. The licensee shall immediately notify the 4614
commission of an ejection or exclusion. 4615

(J) The commission shall submit a written annual report 4616
with the governor, president and minority leader of the senate, 4617
and the speaker and minority leader of the house of 4618
representatives before the first day of September each year. The 4619
annual report shall cover the previous fiscal year and shall 4620
include all of the following: 4621

(1) A statement describing the receipts and disbursements 4622
of the commission; 4623

(2) Relevant financial data regarding casino gaming, 4624
including gross revenues and disbursements made under this 4625
chapter; 4626

(3) Actions taken by the commission; 4627

(4) An update on casino operators', management companies', 4628
and holding companies' compulsive and problem gambling plans and 4629
the voluntary exclusion program and list; 4630

(5) Information regarding prosecutions for conduct 4631
described in division (H) of section 3772.99 of the Revised 4632

Code, including, but not limited to, the total number of 4633
prosecutions commenced and the name of each person prosecuted; 4634

(6) Any additional information that the commission 4635
considers useful or that the governor, president or minority 4636
leader of the senate, speaker or minority leader of the house of 4637
representatives requests. 4638

(K) To ensure the integrity of skill-based amusement 4639
machine operations, the commission shall have jurisdiction over 4640
all persons conducting or participating in the conduct of skill- 4641
based amusement machine operations authorized by this chapter 4642
and Chapter 2915. of the Revised Code, including the authority 4643
to complete the functions of licensing, regulating, 4644
investigating, and penalizing those persons in a manner that is 4645
consistent with the commission's authority to do the same with 4646
respect to casino gaming. To carry out this division, the 4647
commission may adopt rules under Chapter 119. of the Revised 4648
Code, including rules establishing fees and penalties related to 4649
the operation of skill-based amusement machines. 4650

(L) To ensure the integrity of fantasy contests, the 4651
commission shall have jurisdiction over all persons conducting 4652
or participating in the conduct of a fantasy contest authorized 4653
by Chapter 3774. of the Revised Code, including the authority to 4654
license, regulate, investigate, and penalize those persons in a 4655
manner that is consistent with the commission's authority to do 4656
the same with respect to skill-based amusement machines. To 4657
carry out this division, the commission may adopt rules under 4658
Chapter 119. of the Revised Code, including rules establishing 4659
fees and penalties related to the operation of fantasy contests. 4660

(M) All fees imposed pursuant to the rules adopted under 4661
divisions (K) and (L) of this section shall be deposited into 4662

the casino control commission fund. 4663

Sec. 3772.062. (A) (1) The executive director of the 4664
commission shall enter into an agreement with the department of 4665
mental health and addiction services under which the department 4666
provides a program of gambling and addiction services, including 4667
services to alleviate problem sports gaming, on behalf of the 4668
commission. 4669

(2) The commission shall use the moneys in the problem 4670
sports gaming fund established under section 5753.031 of the 4671
Revised Code for the purpose of paying the costs of program 4672
services to alleviate problem sports gaming in this state. 4673

(B) The executive director of the commission, in 4674
conjunction with the department of mental health and addiction 4675
services and the state lottery commission, shall establish, 4676
operate, and publicize an in-state, toll-free telephone number 4677
Ohio residents may call to obtain basic information about 4678
problem gambling, the gambling addiction services available to 4679
problem gamblers, and how a problem gambler may obtain help. The 4680
telephone number shall be staffed twenty-four hours per day, 4681
seven days a week, to respond to inquiries and provide that 4682
information. The costs of establishing, operating, and 4683
publicizing the telephone number shall be paid for with money in 4684
the problem casino gambling and addictions fund. 4685

Sec. 3772.07. The following appointing or licensing 4686
authorities shall obtain a criminal records check of the person 4687
who is to be appointed or licensed: 4688

(A) The governor, before appointing an individual as a 4689
member of the commission; 4690

(B) The commission, before appointing an individual as 4691

executive director or a gaming agent; 4692

(C) The commission, before issuing a license for a key 4693
employee or casino gaming employee, and before issuing a license 4694
for each investor, except an institutional investor, for a 4695
casino operator, management company, holding company, or gaming- 4696
related vendor; 4697

(D) The executive director, before appointing an 4698
individual as a professional, technical, or clerical employee of 4699
the commission. 4700

Thereafter, such an appointing or licensing authority 4701
shall obtain a criminal records check of the same individual at 4702
three-year intervals. 4703

The appointing or licensing authority shall make available 4704
to each person of whom a criminal records check is required a 4705
copy of the form and the standard fingerprint impression sheet 4706
prescribed under divisions (C) (1) and (2) of section 109.572 of 4707
the Revised Code. The person shall complete the form and 4708
impression sheet and return them as directed by the appointing 4709
or licensing authority. If a person fails to complete and return 4710
the form and impression sheet within a reasonable time, the 4711
person is ineligible to be appointed or licensed or to continue 4712
in the appointment or licensure. 4713

The appointing or licensing authority shall cause the 4714
completed form and impression sheet to be forwarded to the 4715
superintendent of the bureau of criminal identification and 4716
investigation. The appointing or licensing authority shall 4717
request the superintendent also to obtain information from the 4718
federal bureau of investigation, including fingerprint-based 4719
checks of the national crime information databases, and from 4720

other states and the federal government under the national crime 4721
prevention and privacy compact as part of the criminal records 4722
check. 4723

For all criminal records checks conducted under this 4724
section, the applicant for a casino operator, management 4725
company, holding company, gaming-related vendor, key employee, 4726
or casino gaming employee license shall pay the fee charged by 4727
the bureau of criminal identification and investigation or by a 4728
vendor approved by the bureau to conduct a criminal records 4729
check based on the applicant's fingerprints in accordance with 4730
division (A)(15) of section 109.572 of the Revised Code. If the 4731
applicant for a key employee or casino gaming employee license 4732
is applying at the request of a casino operator, management 4733
company, holding company, or gaming-related vendor, the casino 4734
operator, management company, holding company, or gaming-related 4735
vendor shall pay the fee charged for all criminal records checks 4736
conducted under this section. 4737

The appointing or licensing authority shall review the 4738
results of a criminal records check. An appointee for a 4739
commission member shall forward the results of the criminal 4740
records check to the president of the senate before the senate 4741
advises and consents to the appointment of the commission 4742
member. The appointing authority shall not appoint or retain the 4743
appointment of a person a criminal records check discloses has 4744
been convicted of or has pleaded guilty or no contest to any 4745
gambling offense, any theft offense, any offense having an 4746
element of fraud or misrepresentation, any offense having an 4747
element of moral turpitude, and any felony not otherwise 4748
included in the foregoing list, except as otherwise provided in 4749
section 3772.10 of the Revised Code. The licensing authority 4750
shall not license a person if a criminal records check discloses 4751

that the person has been convicted of a disqualifying offense. 4752
As used in this section, "disqualifying offense" means a 4753
disqualifying offense as determined by the licensing authority 4754
under section 9.79 of the Revised Code. 4755

The report of a criminal records check is not a public 4756
record that is open to public inspection and copying. The 4757
commission shall not make the report available to any person 4758
other than the person who was the subject of the criminal 4759
records check; an appointing or licensing authority; a member, 4760
the executive director, or an employee of the commission; or any 4761
court or agency, including a hearing examiner, in a judicial or 4762
administrative proceeding relating to the person's employment or 4763
application for a license under this chapter. 4764

Sec. 3772.37. (A) Pursuant to section 131.02 of the 4765
Revised Code, the attorney general shall develop and implement a 4766
real time data match program and make it available to each 4767
casino operator, management company, and sports gaming 4768
proprietor to identify patrons who owe amounts to the state or a 4769
political subdivision. 4770

(B) (1) Before disbursing any casino winnings or sports 4771
gaming winnings of six hundred dollars or more to a patron, a 4772
casino operator, management company, or sports gaming proprietor 4773
shall consult the data match program to determine whether the 4774
patron owes any amounts to the state or a political subdivision. 4775
If the data match program indicates that the patron owes any 4776
amounts to the state or a political subdivision, the casino 4777
operator, management company, or sports gaming proprietor shall 4778
withhold from the patron's winnings an amount sufficient to 4779
satisfy those amounts, up to the amount of the winnings. 4780

(2) If the data match program described in section 3123.90 4781

of the Revised Code indicates that the patron also is in default 4782
under a support order, the casino operator, management company, 4783
or sports gaming proprietor shall transmit to the department of 4784
job and family services an amount sufficient to satisfy any past 4785
due support owed by the patron, up to the amount of the 4786
winnings, before transmitting any remaining amount to the 4787
attorney general under division (C) of this section. 4788

(C) (1) Not later than seven days after withholding an 4789
amount under division (B) of this section, the casino operator, 4790
management company, or sports gaming proprietor shall transmit 4791
to the attorney general any amount withheld and not already 4792
disbursed to the department of job and family services under 4793
section 3123.90 of the Revised Code as payment on the amount 4794
owed. 4795

(2) If the patron owes more than one amount to the state 4796
or a political subdivision as identified by the data match 4797
program described in this section, the amount owed to the state 4798
shall be satisfied first, except that any amounts owed under 4799
section 5739.33 and division (G) of section 5747.07 of the 4800
Revised Code shall have first priority. 4801

(D) Except as otherwise provided in section 131.021 of the 4802
Revised Code, this section applies only to amounts owed that 4803
have become final. 4804

(E) The attorney general, in consultation with the 4805
commission, may adopt rules under Chapter 119. of the Revised 4806
Code as necessary to implement this section. 4807

Sec. 3775.01. As used in this chapter: 4808

(A) "Appropriate commission" means the following, as 4809
applicable: 4810

- (1) With respect to sports gaming offered by a sports gaming agent, the Ohio casino control commission; 4811
4812
- (2) With respect to the sports gaming lottery, the state lottery commission. 4813
4814
- (B) "Collegiate sport or athletic event" means a sport or athletic event offered or sponsored by, or played in connection with, a public or private institution that offers educational services beyond the secondary level. 4815
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- (C) "Esports event" means an organized video game competition that is regulated by a sports governing body and that is held between professional players who play individually or as teams. 4819
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- (D) "Management services provider" means a person that contracts with a sports gaming proprietor under section 3775.05 of the Revised Code to operate sports gaming on behalf of the sports gaming proprietor and that is licensed by the Ohio casino control commission as a management services provider under that section. 4823
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- (E) "Online sports pool" means sports gaming in which a wager on a sporting event is made through a computer or mobile device and accepted through an online gaming web site that is operated by a sports gaming proprietor or management services provider. 4829
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- (F) "Professional sport or athletic event" means an event at which two or more persons participate in sports or athletic events and receive compensation, or the potential for compensation based on their performance, in excess of actual expenses for their participation in the event. 4834
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- (G) "Promotional gaming credit" means a credit, discount, 4839

or other similar item issued to a patron to enable the placement 4840
of, or increase in, a wager on a sporting event. 4841

(H)(1) Except as otherwise provided in division (H)(2) of 4842
this section, "sporting event" means any professional sport or 4843
athletic event, any collegiate sport or athletic event, any 4844
Olympic or international sports competition event, any motor 4845
race event, any horse race, any esports event, or any other 4846
special event the appropriate commission authorizes for sports 4847
gaming, the individual performance statistics of athletes or 4848
participants in such an event, or a combination of those. 4849

(2) "Sporting event" does not include either of the 4850
following: 4851

(a) An event for primary or secondary school students, 4852
whether conducted or sponsored by a primary or secondary school 4853
or by another person, or the individual performance statistics 4854
of athletes or participants in such an event; 4855

(b) An event that includes athletes or participants who 4856
are under eighteen years of age or the individual performance 4857
statistics of athletes or participants in such an event. 4858

(I)(1) "Sports gaming" means the business of accepting 4859
wagers on sporting events. 4860

(2) With respect to sports gaming offered by a sports 4861
gaming proprietor, except as otherwise provided in division (I) 4862
(3) of this section, "sports gaming" includes any system or 4863
method of wagering on sporting events that the Ohio casino 4864
control commission approves, including exchange wagering, 4865
parlays, over-under, moneyline, in-game wagering, single game 4866
bets, teaser bets, in-play bets, proposition bets, pools, pari- 4867
mutuel sports wagering pools, or straight bets. 4868

<u>(3) "Sports gaming" does not include any of the following:</u>	4869
<u>(a) Pari-mutuel betting on the outcome of a horse race, as authorized under Chapter 3769. of the Revised Code;</u>	4870 4871
<u>(b) Lottery games, other than the sports gaming lottery, authorized under Chapter 3770. of the Revised Code and operated by the state lottery commission, including video lottery terminals;</u>	4872 4873 4874 4875
<u>(c) Casino gaming authorized under division (C) of Section 6 of Article XV, Ohio Constitution and Chapter 3772. of the Revised Code;</u>	4876 4877 4878
<u>(d) Fantasy contests authorized under Chapter 3774. of the Revised Code.</u>	4879 4880
<u>(J) "Sports gaming equipment" means any of the following that directly relate to or affect, or are used or consumed in, the operation of sports gaming:</u>	4881 4882 4883
<u>(1) Any mechanical, electronic, or other device, mechanism, or equipment;</u>	4884 4885
<u>(2) Any software, application, components, or other goods;</u>	4886
<u>(3) Anything to be installed or used on a patron's personal device;</u>	4887 4888
<u>(4) Any data, such as statistical match data, other than raw statistical match data provided by a sports governing body concerning its own sporting event.</u>	4889 4890 4891
<u>(K) "Sports gaming facility" means a designated area of a building or structure in which patrons may place wagers on sporting events with a type B sports gaming proprietor either in person or using self-service sports gaming equipment.</u>	4892 4893 4894 4895

(L) "Sports gaming license" means a sports gaming proprietor license, a management services provider license, a sports gaming occupational license, or a sports gaming supplier license issued by the Ohio casino control commission under this chapter. 4896
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(M) "Sports gaming licensee" means a person who holds a valid sports gaming license. 4901
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(N) "Sports gaming lottery" means the sports gaming lottery conducted by the state lottery commission under section 3770.23 of the Revised Code. 4903
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(O) "Sports gaming proprietor" means a person licensed by the Ohio casino control commission to offer sports gaming in this state as a type A or type B sports gaming proprietor. "Sports gaming proprietor" does not include the state lottery commission or an agent of the state lottery commission on the basis that it offers sports gaming through the sports gaming lottery. 4906
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(P) "Sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code. 4913
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(Q) (1) "Sports gaming supplier" means a person or entity that provides sports gaming equipment or related services to a sports gaming proprietor or management services provider. 4915
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(2) A sports gaming supplier that provides sports gaming equipment or services to be used through a sports gaming proprietor or management services provider is not considered a sports gaming proprietor or management services provider solely on that basis. 4918
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(3) A sports governing body that provides raw statistical match data concerning its own sporting event to a sports gaming 4923
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proprietor, management services provider, or sports gaming 4925
supplier is not considered a sports gaming supplier solely on 4926
that basis. 4927

(R) "Sports governing body" means a regional, national, or 4928
international organization having ultimate authority over the 4929
rules and codes of conduct with respect to a sporting event and 4930
the participants in the sporting event. 4931

(S) "Type A sports gaming proprietor" means a sports 4932
gaming proprietor licensed by the Ohio casino control commission 4933
to offer sports gaming through an online sports pool. 4934

(T) "Type B sports gaming proprietor" means a sports 4935
gaming proprietor licensed by the Ohio casino control commission 4936
to offer sports gaming at a sports gaming facility. 4937

(U) "Wager" or "bet" means to risk a sum of money or thing 4938
of value on an uncertain occurrence. 4939

Sec. 3775.02. (A) With the exception of the sports gaming 4940
lottery, the Ohio casino control commission shall have 4941
jurisdiction over all persons conducting or participating in the 4942
conduct of sports gaming authorized by this chapter, including 4943
the authority to license, regulate, investigate, and penalize 4944
those persons in a manner that is consistent with the 4945
commission's authority with respect to casino gaming. In all 4946
cases in which this chapter requires or allows the commission to 4947
adopt rules concerning sports gaming, the commission shall adopt 4948
those rules under Chapter 119. of the Revised Code. 4949

(B) The commission shall adopt rules that include all of 4950
the following: 4951

(1) Procedures for a sports gaming proprietor to accept 4952
wagers on a sporting event or series of sporting events; 4953

- (2) The types of wagering tickets sports gaming proprietors are to use; 4954
4955
- (3) The manner in which sports gaming proprietors are to issue tickets; 4956
4957
- (4) The type of records sports gaming licensees are to keep; 4958
4959
- (5) The system to be used to place a wager with a sports gaming proprietor; 4960
4961
- (6) Protections for a player placing a wager with a sports gaming proprietor; 4962
4963
- (7) Measures to promote responsible sports gaming; 4964
- (8) Penalties and fines for violating this section or rules adopted under this section; 4965
4966
- (9) Restrictions to ensure that sports gaming proprietors' advertisements for sports gaming meet all of the following requirements: 4967
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- (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; 4970
4971
4972
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- (b) They disclose the identity of the sports gaming proprietor; 4974
4975
- (c) They provide information about how to access resources related to problem gambling; 4976
4977
- (d) They are not false, misleading, or deceptive to a reasonable consumer. 4978
4979
- (10) Requirements concerning the size, furnishings, and 4980

equipment of a sports gaming facility and the minimum capital 4981
investment in a sports gaming facility that is necessary to 4982
ensure that it generates strong economic development; 4983

(11) Any other procedure or thing the commission 4984
determines necessary to ensure the integrity of sports gaming 4985
regulated by the commission. 4986

(C) (1) The commission may, independently or at the request 4987
of any person, including a sports governing body, adopt rules to 4988
prohibit or restrict sports gaming proprietors from accepting 4989
wagers on a particular sporting event or to prohibit or restrict 4990
sports gaming proprietors from accepting a particular type of 4991
wager. 4992

(2) The commission shall adopt rules prescribing a process 4993
by which the commission may prohibit or restrict sports gaming 4994
proprietors from accepting wagers on a particular sporting event 4995
or prohibit or restrict sports gaming proprietors from accepting 4996
a particular type of wager on a temporary emergency basis 4997
instead of by rule. 4998

(3) (a) A sports governing body may formally request the 4999
commission to prohibit or restrict sports gaming proprietors 5000
from accepting wagers on a particular sporting event or to 5001
prohibit or restrict sports gaming proprietors from accepting a 5002
particular type of wager. The sports governing body shall submit 5003
the formal request in the form and manner prescribed by the 5004
commission. Upon receiving the request, the commission promptly 5005
shall send written notice of the request to every sports gaming 5006
proprietor and shall consider any timely response submitted by a 5007
sports gaming proprietor. 5008

(b) If the commission determines that the sports governing 5009

body has shown good cause through its formal request to grant 5010
the requested prohibition or restriction, the commission 5011
promptly shall adopt the prohibition or restriction. 5012

(c) If the commission determines that the sports governing 5013
body has not shown good cause through its formal request to 5014
grant the requested prohibition or restriction, the commission 5015
promptly shall provide the sports governing body with notice and 5016
an opportunity for a hearing to offer further evidence in 5017
support of granting the requested prohibition or restriction. 5018

(D) The commission shall adopt rules establishing minimum 5019
internal control standards for the administration of sports 5020
gaming proprietors' operations, sports gaming equipment, 5021
systems, or other items used by sports gaming proprietors to 5022
conduct sports gaming, and the maintenance of sports gaming 5023
proprietors' financial records and other required records. The 5024
commission may approve minimum internal control standards 5025
proposed by sports gaming proprietors. 5026

(E) (1) The commission shall approve all sports gaming 5027
equipment and each form, variation, or composite of sports 5028
gaming to be used by sports gaming proprietors. 5029

(2) (a) Before approving a piece of sports gaming equipment 5030
or a form, variation, or composite of sports gaming, the 5031
commission shall require it to undergo scientific testing or 5032
technical evaluation, as the commission determines appropriate. 5033
The commission may require the testing or evaluation to be 5034
conducted at the expense of the sports gaming supplier or sports 5035
gaming proprietor, as applicable, by an independent testing 5036
laboratory certified by the commission. 5037

(b) The commission may certify an independent testing 5038

laboratory to test and evaluate sports gaming equipment and 5039
forms, variations, or composites of sports gaming if both of the 5040
following apply: 5041

(i) The laboratory is competent and qualified to 5042
scientifically test and technically evaluate sports gaming 5043
equipment and forms, variations, or composites of sports gaming 5044
for compliance with this chapter and with the rules of the 5045
commission and otherwise to perform the functions assigned to 5046
the laboratory by the commission; 5047

(ii) The laboratory is not owned or controlled by, is not 5048
affiliated with, and does not have any interest in a sports 5049
gaming proprietor, management services provider, sports gaming 5050
supplier, or sports governing body. 5051

(c) The commission shall adopt rules prescribing the 5052
certification standards, fees, and duties that apply to a 5053
certified independent testing laboratory under division (E) of 5054
this section. 5055

(3) The commission shall adopt rules requiring sports 5056
gaming licensees and sports gaming facilities to use only 5057
approved sports gaming equipment acquired from a licensed sports 5058
gaming supplier and to use only approved forms, variations, or 5059
composites of sports gaming. 5060

(F) (1) The commission shall determine a person's 5061
eligibility to hold or renew a sports gaming license under this 5062
chapter, shall issue all sports gaming licenses, and shall 5063
maintain a record of all sports gaming licenses issued under 5064
this chapter. 5065

(2) The commission shall conduct a complete investigation 5066
of each applicant for a sports gaming license to determine 5067

whether the applicant meets the requirements of this chapter and 5068
of the commission's rules each time the applicant applies for an 5069
initial or renewed sports gaming license. The commission may 5070
initiate an additional licensing investigation or adjudication 5071
or reopen an existing licensing investigation or adjudication at 5072
any time. 5073

(G) (1) Except as otherwise provided in division (G) (2) of 5074
this section, the commission shall levy and collect all fees and 5075
surcharges imposed under this chapter and rules adopted under 5076
this chapter and shall deposit all moneys collected in the 5077
casino control commission fund created under section 5753.03 of 5078
the Revised Code. 5079

(2) The commission shall levy and collect fines for 5080
noncriminal violations of the provisions of this chapter and of 5081
rules adopted under this chapter. The commission shall deposit 5082
all such fines, along with the license fees described in 5083
division (D) of section 3775.04 and division (B) (3) of section 5084
3775.05 of the Revised Code, in the sports gaming revenue fund 5085
created under section 5753.031 of the Revised Code. 5086

(H) The commission, in an adjudication conducted under 5087
Chapter 119. of the Revised Code, may penalize, limit, 5088
condition, restrict, suspend, revoke, deny, or refuse to renew 5089
any sports gaming license. The commission may take into account 5090
any relevant aggravating or mitigating factors without in any 5091
manner limiting the commission's authority to impose the level 5092
and type of discipline the commission considers appropriate. 5093

(I) (1) The commission shall monitor all sports gaming 5094
conducted in this state by sports gaming proprietors, or shall 5095
contract with an independent integrity monitoring provider for 5096
that purpose, in order to identify any unusual betting 5097

activities or patterns that may indicate a need for further 5098
investigation. The commission shall require each sports gaming 5099
proprietor to participate in the monitoring system as part of 5100
the minimum internal control standards described in division (D) 5101
of this section. 5102

(2) The information in the monitoring system described in 5103
division (I)(1) of this section is not a public record. The 5104
commission may disclose the information in the monitoring system 5105
only as necessary for investigative or law enforcement purposes, 5106
as permitted under division (I)(3) of this section, or pursuant 5107
to a court order. 5108

(3) If a sports governing body believes that the integrity 5109
of one of its sporting events is in question, the sports 5110
governing body may formally request the commission to make 5111
anonymized sports gaming data concerning the sporting event 5112
available to the sports governing body, as soon after each bet 5113
is placed as is commercially reasonable, through the monitoring 5114
system described in division (I)(1) of this section. If the 5115
commission determines that the sports governing body has shown 5116
good cause to believe that the integrity of the sporting event 5117
is in question, the commission shall make that data available to 5118
the sports governing body, provided that the commission shall 5119
not be required to provide any information to a sports governing 5120
body that would jeopardize an ongoing criminal investigation. 5121

(J)(1) The executive director of the commission promptly 5122
shall report to the commission any facts or circumstances 5123
related to the operation of a sports gaming licensee that 5124
constitute a violation of state or federal law and immediately 5125
report any suspicious wagering to the appropriate state or 5126
federal authorities. 5127

(2) The commission shall cooperate with any investigation 5128
conducted by a law enforcement agency or sports governing body, 5129
including by providing, or facilitating the provision of, 5130
wagering information and audio or video files related to persons 5131
placing wagers, provided that the commission shall not be 5132
required to provide any information to a sports governing body 5133
that would jeopardize an ongoing criminal investigation. 5134

(3) A sheriff, chief of police, or prosecuting attorney 5135
shall furnish to the commission, on forms prescribed by the 5136
commission, any information obtained concerning any apparent 5137
violation of this chapter or rules adopted under this chapter. 5138
If the information is considered a confidential law enforcement 5139
investigatory record under section 149.43 of the Revised Code, 5140
the commission shall not disclose the information to the public. 5141

(K) (1) The attorney general has a civil cause of action to 5142
restrain any violation of this chapter or of rules adopted under 5143
this chapter. Upon the request of the commission or its 5144
executive director, the attorney general shall commence and 5145
prosecute such an action to completion. The court shall give 5146
priority to such an action over all other civil actions. 5147

(2) An action brought under division (K) (1) of this 5148
section does not preclude an administrative or criminal 5149
proceeding on the same facts. 5150

(3) The attorney general may enter into an agreement with 5151
a state or local law enforcement agency to carry out the duties 5152
described in division (K) (1) of this section. 5153

Sec. 3775.03. (A) Except as permitted under section 5154
3770.23 of the Revised Code, no person shall operate, conduct, 5155
or assist in operating or conducting sports gaming in this state 5156

without first obtaining an appropriate sports gaming license 5157
from the Ohio casino control commission. 5158

(B) Each person applying for an initial or renewed sports 5159
gaming license issued under this chapter, and each individual 5160
who has control of the applicant as described in division (C) of 5161
this section, shall submit two complete sets of fingerprints to 5162
the commission for the purpose of conducting a criminal records 5163
check, including obtaining any available information from the 5164
federal bureau of investigation. The person shall provide the 5165
fingerprints using a method the superintendent of the bureau of 5166
criminal identification and investigation prescribes pursuant to 5167
division (C) (2) of section 109.572 of the Revised Code and fill 5168
out the form the superintendent of the bureau of criminal 5169
identification and investigation prescribes pursuant to division 5170
(C) (1) of section 109.572 of the Revised Code. Upon receiving an 5171
application under this section, the executive director of the 5172
Ohio casino control commission shall request the superintendent 5173
of the bureau of criminal identification and investigation, or a 5174
vendor approved by the bureau, to conduct a criminal records 5175
check based on the fingerprint impressions in accordance with 5176
division (A) (19) of section 109.572 of the Revised Code. Any fee 5177
required under division (C) (3) of section 109.572 of the Revised 5178
Code shall be paid by the applicant, or in the case of an 5179
occupational license, by the applicant's employer. Any applicant 5180
convicted of any disqualifying offense, as defined in section 5181
3772.07 of the Revised Code, shall not be issued a license. 5182

(C) (1) As used in division (C) of this section, 5183
"institutional investor" means any of the following persons or 5184
entities that have an ownership interest of less than twenty- 5185
five per cent in an applicant for a sports gaming proprietor or 5186
management services provider license, that do not exercise 5187

<u>control over the affairs of the applicant, and whose ownership</u>	5188
<u>interest in the applicant is for investment purposes only:</u>	5189
<u>(a) A corporation, bank, or insurance company;</u>	5190
<u>(b) A pension fund, pension fund trust, or retirement</u>	5191
<u>fund, including funds administered by a public agency;</u>	5192
<u>(c) An employees' profit-sharing fund or employees'</u>	5193
<u>profit-sharing trust;</u>	5194
<u>(d) An association engaged, as a substantial part of its</u>	5195
<u>business or operations, in purchasing or holding securities,</u>	5196
<u>including a hedge fund, mutual fund, or private equity fund;</u>	5197
<u>(e) A trust in respect of which a bank is trustee or</u>	5198
<u>cotrustee;</u>	5199
<u>(f) An investment company registered under the "Investment</u>	5200
<u>Company Act of 1940," 15 U.S.C. 80a-1 et seq.;</u>	5201
<u>(g) A collective investment trust organized by banks under</u>	5202
<u>Part Nine of the Rules of the Comptroller of the Currency;</u>	5203
<u>(h) A closed-end investment trust;</u>	5204
<u>(i) A chartered or licensed life insurance company or</u>	5205
<u>property and casualty insurance company;</u>	5206
<u>(j) An investment advisor registered under the "Investment</u>	5207
<u>Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq.;</u>	5208
<u>(k) Any other person or entity that the commission</u>	5209
<u>designates as an institutional investor.</u>	5210
<u>(2) The Ohio casino control commission shall not grant a</u>	5211
<u>sports gaming proprietor or management services provider license</u>	5212
<u>until it has determined that each person who has control of the</u>	5213
<u>applicant has met the qualifications for sports gaming licensure</u>	5214

established in this chapter and in rules adopted by the 5215
commission. All of the following persons are considered to have 5216
control of an applicant: 5217

(a) Each person associated with a corporate applicant, 5218
including any corporate holding company, parent company, or 5219
subsidiary company of the applicant, that has the ability to 5220
control the activities of the corporate applicant or elect a 5221
majority of the board of directors of that corporation, other 5222
than any institutional investor; 5223

(b) Each person associated with a noncorporate applicant 5224
that directly or indirectly holds a beneficial or proprietary 5225
interest in the applicant's business operation or that the 5226
commission otherwise determines has the ability to control the 5227
applicant, other than any institutional investor; 5228

(c) Key personnel of an applicant, including any 5229
executive, employee, or agency, having the power to exercise 5230
significant influence over decisions concerning any part of the 5231
applicant's business operation. 5232

(D) A sports gaming proprietor or management services 5233
provider shall display its license conspicuously in its place of 5234
business or have the license available for inspection by any 5235
agent of the Ohio casino control commission or any law 5236
enforcement agency. Each holder of an occupational license 5237
issued under section 3775.06 of the Revised Code shall have an 5238
indicator of licensure prominently displayed when present in a 5239
sports gaming facility at all times, in accordance with the 5240
rules of the commission. 5241

(E) A sports gaming licensee shall give the Ohio casino 5242
control commission written notice within ten days of any change 5243

to any information provided in the licensee's application for a 5244
license or renewal. 5245

Sec. 3775.04. (A) (1) A type A sports gaming proprietor 5246
license authorizes a sports gaming proprietor to offer sports 5247
gaming through one or more online sports pools. 5248

(2) The Ohio casino control commission shall license not 5249
more than twenty type A sports gaming proprietors at any one 5250
time. 5251

(3) A type A sports gaming proprietor shall meet at least 5252
one of the following requirements at all times: 5253

(a) The type A sports gaming proprietor also shall operate 5254
a sports gaming facility under a type B sports gaming proprietor 5255
license. A person may simultaneously apply for, and be issued, 5256
both a type A and a type B sports gaming proprietor license in 5257
order to satisfy the requirements of this division. 5258

(b) The type A sports gaming proprietor shall maintain at 5259
least one place of business in this state, including a secure 5260
facility to house the servers responsible for accepting wagers 5261
through the sports gaming proprietor's online sports pools. 5262

(4) The commission shall adopt by rule a procedure 5263
allowing the commission to revoke a type A sports gaming 5264
proprietor license if the licensee does not offer sports gaming 5265
to patrons under the license for a continuous period of one year 5266
or more. 5267

(B) (1) A type B sports gaming proprietor license 5268
authorizes a sports gaming proprietor to offer sports gaming at 5269
one sports gaming facility at a location specified on the 5270
license. 5271

<u>(2) The commission shall license not more than twenty type</u>	5272
<u>B sports gaming proprietors at any one time.</u>	5273
<u>(C) An applicant for an initial or renewed type A or type</u>	5274
<u>B sports gaming proprietor license shall do all of the</u>	5275
<u>following:</u>	5276
<u>(1) Submit a written application on a form furnished by</u>	5277
<u>the commission.</u>	5278
<u>(a) If the application is for an initial type B sports</u>	5279
<u>gaming proprietor license, the application shall specify the</u>	5280
<u>intended location of the sports gaming facility or, at a</u>	5281
<u>minimum, the county in which the sports gaming facility is to be</u>	5282
<u>located if the license is granted.</u>	5283
<u>(b) If the application is for a renewed type B sports</u>	5284
<u>gaming proprietor license, the application shall specify one of</u>	5285
<u>the following, as applicable:</u>	5286
<u>(i) If the sports gaming proprietor does not intend to</u>	5287
<u>relocate the sports gaming facility, the location of the sports</u>	5288
<u>gaming facility;</u>	5289
<u>(ii) If the sports gaming proprietor intends to relocate</u>	5290
<u>the sports gaming facility, the intended new location of the</u>	5291
<u>sports gaming facility or, at a minimum, the county in which the</u>	5292
<u>sports gaming facility is to be located if the renewal is</u>	5293
<u>granted.</u>	5294
<u>(2) Pay the fee required under division (C) (3) of section</u>	5295
<u>109.572 of the Revised Code, along with a nonrefundable</u>	5296
<u>application fee in an amount prescribed by the commission by</u>	5297
<u>rule;</u>	5298
<u>(3) Submit an audit of the applicant's financial</u>	5299

transactions and the condition of the applicant's total 5300
operations for the previous fiscal year prepared by a certified 5301
public accountant in accordance with generally accepted 5302
accounting principles and state and federal laws; 5303

(4) Satisfy any other requirements for licensure under 5304
this chapter and rules adopted under this chapter. 5305

(D) (1) Upon receiving an initial or renewed sports gaming 5306
proprietor license, the applicant shall pay a nonrefundable 5307
license fee of one million dollars and shall give to the state a 5308
surety bond, in an amount and in the form approved by the 5309
commission, to guarantee that the applicant faithfully makes all 5310
payments required by this chapter and rules adopted under this 5311
chapter during the period of the license. 5312

(2) Not later than one year after an initial or renewed 5313
sports gaming proprietor license is issued, the sports gaming 5314
proprietor shall pay a nonrefundable interim license fee of five 5315
hundred thousand dollars. 5316

(3) Not later than two years after an initial or renewed 5317
sports gaming proprietor license is issued, the sports gaming 5318
proprietor shall pay a second nonrefundable interim license fee 5319
of five hundred thousand dollars. 5320

(E) (1) A sports gaming proprietor license shall be valid 5321
for a term of three years. 5322

(2) Upon the expiration of a sports gaming proprietor 5323
license, the sports gaming proprietor may apply to renew the 5324
license in the same manner as for an initial license, unless the 5325
license is suspended or revoked or the commission determines 5326
that the sports gaming proprietor is not in compliance with this 5327
chapter and the rules adopted under this chapter. 5328

Sec. 3775.041. (A) In issuing initial and renewed sports gaming proprietor licenses, the Ohio casino control commission shall consider all of the following factors, in addition to all other requirements for licensure specified under this chapter and in the rules of the commission: 5329
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(1) The reputation, experience, and financial integrity of the applicant and any person that controls the applicant, as determined under division (C) of section 3775.03 of the Revised Code; 5334
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(2) The financial ability of the applicant to purchase and maintain adequate liability and casualty insurance and to provide an adequate surety bond; 5338
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(3) The past and present compliance of the applicant and its affiliates or affiliated companies with gambling-related licensing requirements in this state or any other jurisdiction, including whether the applicant has a history of noncompliance with those requirements; 5341
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(4) Whether the applicant has been charged with, indicted for, or convicted of any felony or misdemeanor criminal offense under the laws of any jurisdiction, not including any traffic violation; 5346
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(5) Whether the applicant has filed, or had filed against it, a proceeding for bankruptcy, or has ever been involved in any formal process to adjust, defer, suspend, or otherwise work out the payment of any debt; 5350
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(6) Whether the applicant has been served with a complaint or other notice filed with any public body regarding a payment of any tax required under federal, state, or local law that has been delinquent for one or more years; 5354
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(7) Whether the applicant is or has been a defendant in litigation involving its business practices; 5358
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(8) Whether awarding a license would undermine the public's confidence in the sports gaming industry in this state. 5360
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(B) In the case of a type A sports gaming proprietor license, the Ohio casino control commission also shall consider all of the following: 5362
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(1) The nature of the applicant's current or intended physical presence in this state, including any expenditures for physical infrastructure; 5365
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(2) The length of time, if any, for which the applicant has been doing any kind of business in this state; 5368
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(3) Whether the total taxable income the applicant pays to its employees in this state each year has been, or will be, at least ten million dollars; 5370
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(4) The applicant's current or intended local and statewide economic involvement in this state; 5373
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(5) The applicant's other current or intended contributions to this state, including promoting tourism. 5375
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(C) In the case of a type B sports gaming proprietor license, the Ohio casino control commission also shall consider whether the current or proposed locations of sports gaming facilities are distributed equitably among all regions of the state. 5377
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Sec. 3775.05. (A) (1) A type A sports gaming proprietor may contract with not more than two management services providers to offer sports gaming on the sports gaming proprietor's behalf, in a manner authorized under the contract. After a type A sports 5382
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gaming proprietor enters into its first contract with a 5386
management services provider, the sports gaming proprietor shall 5387
not enter into a contract with a second management services 5388
provider until at least one year after the first contract is 5389
executed. 5390

(2) A type B sports gaming proprietor may contract with 5391
one management services provider to offer sports gaming on the 5392
sports gaming proprietor's behalf, in a manner authorized under 5393
the contract. 5394

(3) A management services provider may offer sports gaming 5395
only in accordance with this chapter, with the rules adopted by 5396
the Ohio casino control commission under this chapter, and with 5397
the nature of the sports gaming proprietor's license. 5398

(B)(1) A management services provider shall be licensed 5399
under this section before entering into a contract with a sports 5400
gaming proprietor as described in division (A) of this section. 5401
An applicant for an initial or renewed management services 5402
provider license shall meet all requirements for licensure 5403
established by the commission by rule and shall pay the fee 5404
required under division (C)(3) of section 109.572 of the Revised 5405
Code, along with a nonrefundable application fee in an amount 5406
determined by the commission by rule. 5407

(2) The commission may accept another jurisdiction's 5408
license, if the commission determines it has similar licensing 5409
requirements, as evidence that the applicant meets the 5410
requirements for a license issued under this section. 5411

(3)(a) Upon receiving an initial or renewed management 5412
services provider license, the applicant shall pay a 5413
nonrefundable license fee of one million dollars. 5414

(b) Not later than one year after the initial or renewed management services provider license is issued, the management services provider shall pay a nonrefundable interim license fee of five hundred thousand dollars. 5415
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(c) Not later than two years after the initial or renewed management services provider license is issued, the management services provider shall pay a second nonrefundable interim license fee of five hundred thousand dollars. 5419
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(C) A management services provider license shall be valid for a term of three years. In order to renew a management services provider license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 5423
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(D) In order to permit a management services provider to offer sports gaming on behalf of a sports gaming proprietor, the sports gaming proprietor and the management services provider shall enter into a written contract that has been approved by the commission. If the sports gaming proprietor and the management services provider wish to make a material change to the contract, the sports gaming proprietor first shall submit the change to the commission for its approval or rejection. The sports gaming proprietor or the management services provider shall not assign, delegate, subcontract, or transfer the management service provider's duties and responsibilities under the contract to a third party. 5428
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(E) (1) Subject to division (E) (2) of this section, the provisions of this chapter concerning a sports gaming proprietor apply to a management services provider that contracts with the sports gaming proprietor with respect to all rights, duties, and liabilities of the sports gaming proprietor assigned, delegated, 5440
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subcontracted, or transferred to the management services 5445
provider as though the management services provider were the 5446
applicable type of sports gaming proprietor. Unless the context 5447
requires otherwise, references in the Revised Code to a sports 5448
gaming proprietor apply to a management services provider to the 5449
extent that the management services provider is acting on behalf 5450
of a sports gaming proprietor pursuant to the contract. 5451

(2) Division (E) (1) of this section does not permit a 5452
management services provider to operate sports gaming other than 5453
pursuant to a contract with a sports gaming proprietor to 5454
operate sports gaming on behalf of the sports gaming proprietor. 5455

(F) The commission shall adopt a rule setting a maximum 5456
number of contracts a management services provider may have with 5457
sports gaming proprietors under this section at any one time. 5458

Sec. 3775.06. (A) (1) An individual whose duties include 5459
any of the following shall hold an appropriate and valid sports 5460
gaming occupational license issued by the Ohio casino control 5461
commission at all times: 5462

(a) Accepting wagers on sporting events on behalf of a 5463
sports gaming proprietor; 5464

(b) Handling money as part of operating sports gaming on 5465
behalf of a sports gaming proprietor, including a cashier, 5466
change person, count team, or coin wrapper; 5467

(c) Providing security for the operation of sports gaming 5468
by a sports gaming proprietor, including a guard or observer; 5469

(d) Performing other duties such that the individual has 5470
the ability to alter material aspects of sports gaming conducted 5471
by a sports gaming proprietor. 5472

(2) An individual is not required to have a sports gaming occupational license if the individual's duties are related solely to nongaming activities such as entertainment, maintenance, or preparing or serving food or beverages. 5473
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(3) The commission shall issue a sports gaming occupational license to an individual who meets the requirements of this chapter and of the commission's rules, provided that the commission's rules shall not require an applicant for a sports gaming occupational license who currently holds a video lottery license issued under Chapter 3770. or a license issued under Chapter 3772. of the Revised Code to take action to satisfy any additional requirement for the sports gaming occupational license that is substantially similar to any requirement the applicant previously has satisfied in order to obtain or renew the applicant's video lottery license or license issued under Chapter 3772. of the Revised Code. 5477
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(B) A sports gaming occupational license permits the licensee to be employed in the capacity the commission designates during the duration of the license. The commission may establish by rule job classifications with different requirements. 5489
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(C) (1) An applicant for an initial or renewed sports gaming occupational license shall apply for the license on a form prescribed by the commission and shall pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee of one hundred dollars. The commission may annually increase the amount of the application fee in an amount that does not exceed the percentage increase in the consumer price index for the previous year, as necessary to cover the cost of processing the application. As 5494
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used in this division, "consumer price index" means the consumer 5503
price index for all urban consumers or its successive 5504
equivalent, as determined by the United States department of 5505
labor, bureau of labor statistics, or its successor in 5506
responsibility, for all items, Series A. 5507

(2) Upon receiving an initial or renewed sports gaming 5508
occupational license, the applicant shall pay a nonrefundable 5509
license fee of fifty dollars. 5510

(3) An applicant's employer may pay the fees described in 5511
divisions (C) (1) and (2) of this section on behalf of the 5512
applicant. 5513

(D) The commission may adopt rules allowing an individual 5514
who holds a sports gaming occupational license from another 5515
jurisdiction to be licensed in this state by reciprocity, so 5516
long as that jurisdiction's requirements to receive that license 5517
and the activities authorized by the license are substantially 5518
similar to those of this state with respect to the license the 5519
individual seeks. 5520

(E) A sports gaming occupational license shall be valid 5521
for a term of three years. In order to renew a sports gaming 5522
occupational license, the licensee shall apply to the commission 5523
for a renewed license in the same manner as for an initial 5524
license. 5525

Sec. 3775.07. (A) A person or entity that provides sports 5526
gaming equipment or related services to a sports gaming 5527
proprietor shall hold an appropriate and valid sports gaming 5528
supplier license issued by the Ohio casino control commission at 5529
all times. The commission may accept another jurisdiction's 5530
license, if the commission determines it has similar licensing 5531

requirements, as evidence that the applicant meets the 5532
requirements for a license issued under this section. The 5533
commission shall issue a sports gaming supplier license to a 5534
person or entity that meets the requirements of this chapter and 5535
of the commission's rules, provided that the commission's rules 5536
shall not require an applicant for a sports gaming supplier 5537
license who currently holds a video lottery license issued under 5538
Chapter 3770. or a license issued under Chapter 3772. of the 5539
Revised Code to take action to satisfy any additional 5540
requirement for the sports gaming supplier license that is 5541
substantially similar to any requirement the applicant 5542
previously has satisfied in order to obtain or renew the 5543
applicant's video lottery license or license issued under 5544
Chapter 3772. of the Revised Code. 5545

(B) An applicant for an initial or renewed sports gaming 5546
supplier license shall apply for the license on a form 5547
prescribed by the commission and shall pay the fee required 5548
under division (C) (3) of section 109.572 of the Revised Code, 5549
along with a nonrefundable application fee of ten thousand 5550
dollars. The commission may annually increase the amount of the 5551
application fee in an amount that does not exceed the percentage 5552
increase in the consumer price index for the previous year, as 5553
necessary to cover the cost of processing the application. As 5554
used in this division, "consumer price index" means the consumer 5555
price index for all urban consumers or its successive 5556
equivalent, as determined by the United States department of 5557
labor, bureau of labor statistics, or its successor in 5558
responsibility, for all items, Series A. 5559

(C) Upon receiving an initial or renewed sports gaming 5560
supplier license, the applicant shall pay a nonrefundable 5561
license fee of fifteen thousand dollars. 5562

(D) A sports gaming supplier license shall be valid for a term of three years. In order to renew a sports gaming supplier license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 5563
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Sec. 3775.08. (A) An applicant for a sports gaming license shall establish the applicant's suitability for the license by clear and convincing evidence. 5567
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(B) The Ohio casino control commission shall not grant a sports gaming license to an applicant if evidence satisfactory to the commission exists that the applicant has done any of the following: 5570
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(1) Knowingly made a false statement to the commission; 5574

(2) Been suspended from operating a gambling game, gaming device, or gaming operation, or had a license revoked by any governmental unit of a national, state, or local body exercising governmental functions; 5575
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(3) Been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code; 5579
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(4) Been directly involved in or employed by any offshore wagering market that illegally serviced the United States or otherwise accepted illegal wagers from individuals located in the United States on or after April 16, 2015. 5581
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(C) The commission may deny a sports gaming proprietor or management services provider license to any applicant, reprimand any sports gaming proprietor or management services provider, or suspend or revoke a sports gaming proprietor or management services provider license if any of the following are true: 5585
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(1) The applicant or licensee has not demonstrated to the 5590

commission's satisfaction financial responsibility sufficient to 5591
adequately meet the requirements of the enterprise. 5592

(2) The applicant or licensee is not the true owner of the 5593
business or is not the sole owner and has not disclosed the 5594
existence or identity of other persons who have an ownership 5595
interest in the business. 5596

(3) The applicant or licensee is a corporation that sells 5597
more than five per cent of the corporation's voting stock, or 5598
more than five per cent of the voting stock of a corporation 5599
that controls the corporation, or sells the corporation's 5600
assets, other than those bought and sold in the ordinary course 5601
of business, or any interest in the assets, to any person who, 5602
under division (C) of section 3775.03 of the Revised Code, must 5603
meet the qualifications of a sports gaming proprietor or 5604
management services provider, as applicable, and who has not 5605
already been determined by the commission to have met the 5606
applicable qualifications. 5607

(D) The commission shall not grant a sports gaming license 5608
to any of the following persons: 5609

(1) A nonprofit corporation or organization; 5610

(2) An individual who is under twenty-one years of age; 5611

(3) An employee of the commission. 5612

Sec. 3775.09. (A) A sports gaming proprietor shall do all 5613
of the following: 5614

(1) Conduct all sports gaming activities and functions in 5615
a manner that does not pose a threat to the public health, 5616
safety, or welfare of the citizens of this state; 5617

(2) Adopt comprehensive house rules for game play 5618

governing sports gaming transactions with its patrons, including 5619
rules that specify the amounts to be paid on winning wagers and 5620
the effect of schedule changes, and submit them to the Ohio 5621
casino control commission for approval before implementing them. 5622
The sports gaming proprietor shall publish its house rules as 5623
part of its minimum internal control standards, shall display 5624
the house rules, together with any other information the 5625
commission considers appropriate, conspicuously in each sports 5626
gaming facility and in any other place or manner prescribed by 5627
the commission, and shall make copies of its house rules readily 5628
available to patrons. 5629

(3) Keep current in all payments and obligations to the 5630
commission; 5631

(4) Provide a secure location for the placement, 5632
operation, and use of sports gaming equipment; 5633

(5) Prevent any person from tampering with or interfering 5634
with the operation of sports gaming; 5635

(6) Employ commercially reasonable methods to prevent the 5636
sports gaming proprietor and its agents and employees from 5637
disclosing any confidential information in the possession of the 5638
sports gaming proprietor that could affect the conduct of sports 5639
gaming; 5640

(7) Maintain the confidentiality of any confidential 5641
information provided to the sports gaming proprietor by a sports 5642
governing body, except as otherwise required by law or by order 5643
of the commission; 5644

(8) Ensure that sports gaming conducted at a sports gaming 5645
facility is within the sight and control of designated employees 5646
of the sports gaming proprietor and that sports gaming is 5647

conducted under continuous observation by security equipment in 5648
conformity with the specifications and requirements of the 5649
commission; 5650

(9) Ensure that sports gaming occurs only in the locations 5651
and manner approved by the commission; 5652

(10) Ensure that all sports gaming is monitored in 5653
accordance with division (I) of section 3775.02 of the Revised 5654
Code; 5655

(11) Maintain sufficient funds and other supplies to 5656
conduct sports gaming at all times; 5657

(12) Maintain daily records showing the sports gaming 5658
proprietor's sports gaming receipts and timely file with the 5659
commission any additional reports required by rule or by other 5660
provisions of the Revised Code; 5661

(13) Withhold amounts from patrons' sports gaming winnings 5662
as required under sections 718.031, 3123.90, 3772.37, and 5663
5747.063 of the Revised Code; 5664

(14) Submit to the commission, each fiscal year, an audit 5665
of the sports gaming proprietor's financial transactions and the 5666
condition of the sports gaming proprietor's total operations 5667
prepared by a certified public accountant in accordance with 5668
generally accepted accounting principles and applicable state 5669
and federal laws. 5670

(B) A sports gaming proprietor immediately shall report to 5671
the commission any information in the sports gaming proprietor's 5672
possession related to any of the following: 5673

(1) Any wager in violation of this chapter or rules 5674
adopted under this chapter or of federal law; 5675

- (2) Abnormal sports gaming activity or patterns that may indicate a concern regarding the integrity of a sporting event; 5676
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- (3) Suspicious wagering activities; 5678
- (4) Any conduct that corrupts a wagering outcome of a sporting event for purposes of financial gain; 5679
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- (5) Any criminal or disciplinary proceedings commenced against the sports gaming proprietor by any person other than the commission in connection with the sports gaming proprietor's operations. 5681
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- (C) A sports gaming proprietor may manage risk associated with wagers by rejecting or pooling one or more wagers or by laying off one or more wagers with another sports gaming proprietor. 5685
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- (D) A sports gaming proprietor may employ a system that offsets loss or manages risk in the operation of sports gaming under this chapter through the use of a liquidity pool in another jurisdiction in which the sports gaming proprietor or an affiliate or other third party also holds licensure, provided that at all times adequate protections are maintained to ensure sufficient funds are available to pay patrons. 5689
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- (E) A sports gaming proprietor may provide promotional gaming credits to patrons, subject to oversight by the commission. 5696
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- (F) If a sports gaming patron does not claim a winning wager from a sports gaming proprietor within one year from the last day on which the sporting event is held, the sports gaming proprietor's obligation to pay the winnings shall expire, and the sports gaming proprietor shall remit the winnings to the commission, which shall deposit them in the sports gaming 5699
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revenue fund. 5705

(G) A sports gaming proprietor is not liable under the 5706
laws of this state to any party, including a patron, for 5707
disclosing information as required under this chapter or for 5708
refusing to disclose information that is not required by law to 5709
be disclosed. 5710

Sec. 3775.10. (A) A type A sports gaming proprietor may 5711
operate one or more online sports pool web sites and 5712
accompanying mobile applications through which the sports gaming 5713
proprietor accepts wagers from individuals who are at least 5714
twenty-one years of age and who are physically located in this 5715
state. The sports gaming proprietor shall use location based 5716
technology to prohibit individuals who are not physically 5717
present in this state from participating in sports gaming 5718
through an online sports pool. 5719

(B) (1) As used in division (B) of this section, "sports 5720
gaming account" means an electronic account that an individual 5721
may establish for the purpose of sports gaming, including making 5722
deposits and withdrawals, wagering amounts, and receiving 5723
payouts on winning wagers. 5724

(2) A sports gaming proprietor may accept a wager from an 5725
individual through an online sports pool only using the 5726
individual's sports gaming account. The sports gaming account 5727
shall be in the individual's full legal name and shall not be in 5728
the name of any beneficiary, custodian, joint trust, 5729
corporation, partnership, or other organization or entity. 5730

(3) A sports gaming account may be established and funded 5731
in person through employees or sales agents of a sports gaming 5732
proprietor or, pursuant to rules adopted by the Ohio casino 5733

control commission, over the internet through a sports gaming 5734
proprietor's web site or mobile application in a manner that 5735
complies with the sports gaming agent's internal controls. 5736

(C) The server responsible for accepting wagers through an 5737
online sports pool shall be located in a secure facility in this 5738
state. 5739

(D) An online sports pool web site and its accompanying 5740
mobile application shall include the name or logo of each of the 5741
following in a conspicuous manner: 5742

(1) The type A sports gaming proprietor; 5743

(2) The management services provider that operates the 5744
online sports pool on behalf of the type A sports gaming 5745
proprietor, if applicable. 5746

Sec. 3775.11. (A) A type B sports gaming proprietor may 5747
accept wagers on sporting events that are made in person only 5748
from individuals who are at least twenty-one years of age and 5749
who are physically present in a sports gaming facility. The 5750
sports gaming proprietor shall not accept a wager on a sporting 5751
event from an individual who is placing the wager on behalf of 5752
another individual who is not physically present in the sports 5753
gaming facility. 5754

(B) (1) Except as otherwise provided in division (B) (2) of 5755
this section, before accepting any wager on a sporting event, a 5756
type B sports gaming proprietor shall require the individual to 5757
register with the sports gaming proprietor, provide the 5758
individual's full legal name and any other information required 5759
by the Ohio casino control commission or requested by the sports 5760
gaming proprietor, and place all wagers on sporting events 5761
placed with the sports gaming proprietor through that 5762

registration. 5763

(2) A type B sports gaming proprietor may accept an 5764
anonymous wager from an individual, so long as the amount of the 5765
wager does not exceed a dollar limit determined by the 5766
commission by rule. 5767

(C) Except as provided in divisions (C) (1) and (2) of this 5768
section, no individual who is under twenty-one years of age 5769
shall enter a sports gaming facility. 5770

(1) An employee of a sports gaming agent who is eighteen, 5771
nineteen, or twenty years of age may be present in a sports 5772
gaming facility, so long as the employee's duties are not 5773
related to sports gaming. 5774

(2) An individual who is under twenty-one years of age may 5775
enter a sports gaming facility in order to pass to another area 5776
where sports gaming is not being conducted, but only if the 5777
individual is personally escorted by an employee of the sports 5778
gaming proprietor who remains in close proximity to the 5779
individual at all times in accordance with the rules of the 5780
commission. 5781

Sec. 3775.12. (A) The Ohio casino control commission may 5782
exclude any individual from entering a sports gaming facility or 5783
the grounds of a sports gaming facility or from participating in 5784
the play or operation of sports gaming conducted by a sports 5785
gaming proprietor. The commission shall keep a list of all 5786
excluded individuals and shall make that list available to each 5787
sports gaming proprietor and to the state lottery commission. No 5788
individual who is on the Ohio casino control commission's 5789
exclusion list shall enter a sports gaming facility or the 5790
grounds of a sports gaming facility or participate in the play 5791

or operation of sports gaming conducted by a sports gaming 5792
proprietor. 5793

(B)(1) A sports gaming proprietor may exclude any 5794
individual from entering a sports gaming facility, or the 5795
grounds of a sports gaming facility, that is under the control 5796
of the sports gaming proprietor and may exclude any individual 5797
from participating in the play or operation of sports gaming 5798
conducted by the sports gaming proprietor. The sports gaming 5799
proprietor shall keep a list of all excluded individuals. No 5800
individual who is on a sports gaming proprietor's exclusion list 5801
shall enter a sports gaming facility, or the grounds of a sports 5802
gaming facility, that is under the control of the sports gaming 5803
proprietor or participate in the play or operation of sports 5804
gaming conducted by the sports gaming proprietor under this 5805
chapter. 5806

(2) If a sports gaming proprietor excludes an individual 5807
because the sports gaming proprietor determines that the 5808
individual engaged or attempted to engage in any sports gaming 5809
related activity that is prohibited under this chapter or under 5810
the commission's rules, the sports gaming proprietor shall 5811
report that fact to the Ohio casino control commission. 5812

(C) No person who is on the voluntary exclusion list 5813
described in section 3772.01 of the Revised Code shall 5814
participate in the play or operation of sports gaming conducted 5815
by a sports gaming proprietor. A sports gaming proprietor shall 5816
employ commercially reasonable methods to prevent the person 5817
from engaging in sports gaming conducted by the sports gaming 5818
proprietor. 5819

(D) No sports gaming proprietor, no director, officer, 5820
agent, or employee of a sports gaming proprietor, no other 5821

person who has a financial interest in a sports gaming 5822
proprietor, and no person living in the same household as any of 5823
those persons, shall engage in any sports gaming conducted by 5824
the sports gaming proprietor, other than as part of operating 5825
sports gaming or as part of the employee's employment. A sports 5826
gaming proprietor shall employ commercially reasonable methods 5827
to prevent those persons, and any other person who has access to 5828
confidential information held by the sports gaming proprietor, 5829
from engaging in sports gaming conducted by the sports gaming 5830
proprietor. 5831

(E) No member or employee of the Ohio casino control 5832
commission shall knowingly participate in sports gaming 5833
conducted by a sports gaming proprietor in this state or 5834
participate in sports gaming with any person or entity located 5835
outside this state that is directly or indirectly owned or 5836
operated by a sports gaming proprietor. 5837

(F) (1) A sports gaming proprietor shall employ 5838
commercially reasonable methods to prevent any person involved 5839
in a sporting event with respect to which sports gaming is 5840
permitted from engaging in any sports gaming with the sports 5841
gaming proprietor, based on publicly available information and 5842
any information provided by a sports governing body under 5843
division (F) (2) of this section. 5844

(2) The Ohio casino control commission shall adopt rules 5845
specifying a procedure for a sports governing body to provide to 5846
the commission a list of persons who are involved in sporting 5847
events, including those persons' identifying information, for 5848
the purpose of preventing those persons from engaging in sports 5849
gaming. The commission shall make the list available to each 5850
sports gaming proprietor and to the state lottery commission. 5851

The Ohio casino control commission, the state lottery 5852
commission, and each sports gaming proprietor shall keep the 5853
information in the list confidential. 5854

(3) For purposes of division (F) of this section, a person 5855
is considered to be involved in a sporting event if the person 5856
is an athlete, participant, coach, referee, team owner, or 5857
sports governing body with respect to the sporting event; any 5858
agent or employee of such an athlete, participant, coach, 5859
referee, team owner, or sports governing body; and any agent or 5860
employee of an athlete, participant, or referee union with 5861
respect to the sporting event. 5862

Sec. 3775.13. (A) Notwithstanding any contrary provision 5863
of section 149.43 of the Revised Code, the Ohio casino control 5864
commission shall not disclose to the public any of the 5865
following: 5866

(1) Any of the following information or documents 5867
concerning a person who has applied for or been issued a license 5868
under this chapter or the person's spouse, dependent, or 5869
employee, unless the person authorizes the commission to 5870
disclose the information: 5871

(a) A social security number, passport number, or federal 5872
tax identification number; 5873

(b) A home address, telephone number, or electronic mail 5874
address; 5875

(c) A birth certificate; 5876

(d) A driver's license or state identification card 5877
number; 5878

(e) The name or address of a previous spouse; 5879

<u>(f) A date or place of birth;</u>	5880
<u>(g) Any personal financial information or records,</u>	5881
<u>including personal tax returns and information and records of</u>	5882
<u>criminal proceedings;</u>	5883
<u>(h) Any information concerning a minor child;</u>	5884
<u>(i) Any information concerning a person the commission has</u>	5885
<u>reason to know is a victim of domestic violence, sexual assault,</u>	5886
<u>or stalking;</u>	5887
<u>(j) Any trade secret, medical records, or patents or</u>	5888
<u>exclusive licenses;</u>	5889
<u>(k) Security information, including risk prevention plans,</u>	5890
<u>detection and countermeasures, location of count rooms or other</u>	5891
<u>money storage areas, emergency management plans, security and</u>	5892
<u>surveillance plans, equipment and usage protocols, and theft and</u>	5893
<u>fraud prevention plans and countermeasures;</u>	5894
<u>(l) Any other information that the commission receives</u>	5895
<u>from another jurisdiction relating to an applicant who holds,</u>	5896
<u>held, or has applied for a license under this chapter.</u>	5897
<u>(2) Any information in a list provided to the commission</u>	5898
<u>by a sports governing body under division (F) (2) of section</u>	5899
<u>3775.12 of the Revised Code.</u>	5900
<u>(B) Except as otherwise provided in division (A) of this</u>	5901
<u>section, all of the following information is subject to</u>	5902
<u>disclosure as a public record under section 149.43 of the</u>	5903
<u>Revised Code:</u>	5904
<u>(1) The information a sports gaming proprietor or an</u>	5905
<u>applicant for a sports gaming proprietor or management services</u>	5906
<u>provider license has submitted to the commission as part of</u>	5907

applying for or renewing a sports gaming proprietor or 5908
management services provider license; 5909

(2) The name, place of employment, job title, and gaming 5910
experience of a person who has applied for or been issued a 5911
license under this chapter; 5912

(3) The commission's reasons for denying or revoking a 5913
license under this chapter or for taking other disciplinary 5914
action under this chapter. 5915

(C) Division (A) of this section does not prohibit the 5916
commission from disclosing information and documents described 5917
in that division to the state lottery commission or to the 5918
inspector general, a prosecuting authority, a law enforcement 5919
agency, or any other appropriate governmental entity or 5920
licensing agency, provided that the recipient shall not disclose 5921
the information and documents to the public. 5922

Sec. 3775.14. (A) All shipments of gambling devices, 5923
including any sports gaming equipment, to sports gaming 5924
proprietors, management services providers, sports gaming 5925
suppliers, or lottery sales agents in this state are legal 5926
shipments of gambling devices into this state, as long as the 5927
supplier has completed the registering, recording, and labeling 5928
of the equipment in accordance with the "Gambling Devices Act of 5929
1962," 15 U.S.C. 1171 to 1178. 5930

(B) This state is exempt from section 2 of the "Gambling 5931
Devices Act of 1962," 15 U.S.C. 1172. 5932

Sec. 3775.99. (A) Whoever knowingly does any of the 5933
following commits a misdemeanor of the first degree on the first 5934
offense and a felony of the fifth degree on a subsequent 5935
offense: 5936

<u>(1) Makes a false statement on an application submitted</u>	5937
<u>under this chapter;</u>	5938
<u>(2) Permits an individual under twenty-one years of age to</u>	5939
<u>engage in sports gaming;</u>	5940
<u>(3) Aids, induces, or causes an individual under twenty-</u>	5941
<u>one years of age who is not an employee of the sports gaming</u>	5942
<u>proprietor to enter or attempt to enter a sports gaming</u>	5943
<u>facility;</u>	5944
<u>(4) Enters or attempts to enter a sports gaming facility</u>	5945
<u>while under twenty-one years of age, except as permitted under</u>	5946
<u>division (C) of section 3775.11 of the Revised Code;</u>	5947
<u>(5) Participates in sports gaming in violation of division</u>	5948
<u>(D) of section 3775.12 of the Revised Code, other than as part</u>	5949
<u>of operating sports gaming or as part of the employee's</u>	5950
<u>employment.</u>	5951
<u>(B) Whoever knowingly does any of the following commits a</u>	5952
<u>felony of the fifth degree on a first offense and a felony of</u>	5953
<u>the fourth degree on a subsequent offense. If the person is a</u>	5954
<u>sports gaming licensee under this chapter, the Ohio casino</u>	5955
<u>control commission shall revoke the person's license issued</u>	5956
<u>under this chapter after the first offense.</u>	5957
<u>(1) Offers, promises, or gives anything of value to anyone</u>	5958
<u>for the purpose of influencing the outcome of a sporting event</u>	5959
<u>or attempts to do so;</u>	5960
<u>(2) Places, increases, or decreases a wager after</u>	5961
<u>acquiring knowledge not available to the general public that</u>	5962
<u>anyone has been offered, promised, or given anything of value</u>	5963
<u>for the purpose of influencing the outcome of the sporting event</u>	5964
<u>upon which the wager is placed, increased, or decreased, or</u>	5965

<u>attempts to do so;</u>	5966
<u>(3) Manufactures, sells, or distributes any device that is intended by that person to be used to violate any provision of this chapter or the sports gaming laws of any other state;</u>	5967 5968 5969
<u>(4) Places a bet or aids any other person in placing a bet on a sporting event after unlawfully acquiring knowledge of the outcome on which winnings from that bet are contingent;</u>	5970 5971 5972
<u>(5) Claims, collects, or takes anything of value from a sports gaming proprietor or from the state lottery commission with intent to defraud or attempts to do so without having made a wager in which the amount or value is legitimately won or owed;</u>	5973 5974 5975 5976 5977
<u>(6) Places a wager using counterfeit currency or other counterfeit form of credit approved for wagering;</u>	5978 5979
<u>(7) Possesses any device intended to be used to violate this chapter or section 3770.23 of the Revised Code or any rule adopted under this chapter or that section, or any materials used to manufacture such a device. This division does not apply to a sports gaming proprietor or to an agent or employee of a sports gaming proprietor or the state lottery commission who is acting in furtherance of the sports gaming proprietor's or the state lottery commission's interest.</u>	5980 5981 5982 5983 5984 5985 5986 5987
<u>(8) Changes or alters the normal outcome of any sports gaming conducted through an online sports pool, including any system used to monitor the online sports pool, or the way in which the outcome is reported to any patron;</u>	5988 5989 5990 5991
<u>(9) Operates sports gaming in a manner other than the manner required under this chapter and Chapter 3770. of the Revised Code. Premises or any internet web site used or occupied</u>	5992 5993 5994

in violation of this division constitute a nuisance subject to 5995
abatement under Chapter 3767. of the Revised Code. 5996

(C) Whoever knowingly does any of the following commits a 5997
felony of the third degree. If the person is a sports gaming 5998
licensee under this chapter, the commission shall revoke the 5999
person's license issued under this chapter after the first 6000
offense. If the person is a public servant or political party 6001
official, the person is forever disqualified from holding any 6002
public office, employment, or position of trust in this state. 6003

(1) Offers, promises, or gives anything of value or 6004
benefit to a person who is connected with a sports gaming 6005
proprietor, an agent or employee of a sports gaming proprietor, 6006
or a member, agent, or employee of the Ohio casino control 6007
commission or the state lottery commission, under an agreement 6008
to influence, or with the intent to influence, the actions of 6009
the person to whom the offer, promise, or gift is made in order 6010
to affect or attempt to affect the outcome of sports gaming or 6011
an official action of a member, agent, or employee of the Ohio 6012
casino control commission or the state lottery commission; 6013

(2) Solicits, accepts, or receives a promise of anything 6014
of value or benefit while the person is connected with a sports 6015
gaming proprietor, an agent or employee of a sports gaming 6016
proprietor, or a member, agent, or employee of the Ohio casino 6017
control commission or the state lottery commission, under an 6018
agreement to influence, or with the intent to influence, the 6019
actions of the person to affect or attempt to affect the outcome 6020
of sports gaming or an official action of a member, agent, or 6021
employee of the Ohio casino control commission or the state 6022
lottery commission. 6023

(D) Whoever knowingly does any of the following while 6024

participating in sports gaming or otherwise transacting with a 6025
sports gaming proprietor or the state lottery commission as 6026
permitted under this chapter or Chapter 3770. of the Revised 6027
Code commits a felony of the fifth degree on a first offense and 6028
a felony of the fourth degree on a subsequent offense: 6029

(1) Causes or attempts to cause a sports gaming proprietor 6030
or the state lottery commission to fail to file a report 6031
required under 31 U.S.C. 5313(a) or 5325 or any regulation 6032
prescribed thereunder or section 1315.53 of the Revised Code, or 6033
to fail to file a report or maintain a record required by an 6034
order issued under section 21 of the "Federal Deposit Insurance 6035
Act" or section 123 of Pub. L. No. 91-508; 6036

(2) Causes or attempts to cause a sports gaming proprietor 6037
or the state lottery commission to file a report under 31 U.S.C. 6038
5313(a) or 5325 or any regulation prescribed thereunder or 6039
section 1315.53 of the Revised Code, to file a report or to 6040
maintain a record required by any order issued under 31 U.S.C. 6041
3126, or to maintain a record required under any regulation 6042
prescribed under section 21 of the "Federal Deposit Insurance 6043
Act" or section 123 of Pub. L. No. 91-508 that contains a 6044
material omission or misstatement of fact; 6045

(3) With one or more sports gaming proprietors or the 6046
state lottery commission, structures a transaction, is complicit 6047
in structuring a transaction, attempts to structure a 6048
transaction, or is complicit in an attempt to structure a 6049
transaction. As used in this division: 6050

(a) To be "complicit" means to engage in any conduct of a 6051
type described in divisions (A) (1) to (4) of section 2923.03 of 6052
the Revised Code. 6053

(b) "Structure a transaction" has the same meaning as in 6054
section 1315.51 of the Revised Code. 6055

Sec. 5703.21. (A) Except as provided in divisions (B) and 6056
(C) of this section, no agent of the department of taxation, 6057
except in the agent's report to the department or when called on 6058
to testify in any court or proceeding, shall divulge any 6059
information acquired by the agent as to the transactions, 6060
property, or business of any person while acting or claiming to 6061
act under orders of the department. Whoever violates this 6062
provision shall thereafter be disqualified from acting as an 6063
officer or employee or in any other capacity under appointment 6064
or employment of the department. 6065

(B) (1) For purposes of an audit pursuant to section 117.15 6066
of the Revised Code, or an audit of the department pursuant to 6067
Chapter 117. of the Revised Code, or an audit, pursuant to that 6068
chapter, the objective of which is to express an opinion on a 6069
financial report or statement prepared or issued pursuant to 6070
division (A) (7) or (9) of section 126.21 of the Revised Code, 6071
the officers and employees of the auditor of state charged with 6072
conducting the audit shall have access to and the right to 6073
examine any state tax returns and state tax return information 6074
in the possession of the department to the extent that the 6075
access and examination are necessary for purposes of the audit. 6076
Any information acquired as the result of that access and 6077
examination shall not be divulged for any purpose other than as 6078
required for the audit or unless the officers and employees are 6079
required to testify in a court or proceeding under compulsion of 6080
legal process. Whoever violates this provision shall thereafter 6081
be disqualified from acting as an officer or employee or in any 6082
other capacity under appointment or employment of the auditor of 6083
state. 6084

(2) For purposes of an internal audit pursuant to section 6085
126.45 of the Revised Code, the officers and employees of the 6086
office of internal audit in the office of budget and management 6087
charged with directing the internal audit shall have access to 6088
and the right to examine any state tax returns and state tax 6089
return information in the possession of the department to the 6090
extent that the access and examination are necessary for 6091
purposes of the internal audit. Any information acquired as the 6092
result of that access and examination shall not be divulged for 6093
any purpose other than as required for the internal audit or 6094
unless the officers and employees are required to testify in a 6095
court or proceeding under compulsion of legal process. Whoever 6096
violates this provision shall thereafter be disqualified from 6097
acting as an officer or employee or in any other capacity under 6098
appointment or employment of the office of internal audit. 6099

(3) As provided by section 6103(d)(2) of the Internal 6100
Revenue Code, any federal tax returns or federal tax information 6101
that the department has acquired from the internal revenue 6102
service, through federal and state statutory authority, may be 6103
disclosed to the auditor of state or the office of internal 6104
audit solely for purposes of an audit of the department. 6105

(4) For purposes of Chapter 3739. of the Revised Code, an 6106
agent of the department of taxation may share information with 6107
the division of state fire marshal that the agent finds during 6108
the course of an investigation. 6109

(C) Division (A) of this section does not prohibit any of 6110
the following: 6111

(1) Divulging information contained in applications, 6112
complaints, and related documents filed with the department 6113
under section 5715.27 of the Revised Code or in applications 6114

filed with the department under section 5715.39 of the Revised Code; 6115
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(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code; 6117
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(3) Disclosing to the motor vehicle repair board any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code; 6120
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(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code; 6125
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(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code; 6128
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(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to section 718.84 of the Revised Code or rules adopted under section 5745.16 of the Revised Code; 6131
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(7) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account; 6135
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- (8) Releasing invoices or invoice information furnished 6144
under section 4301.433 of the Revised Code pursuant to that 6145
section; 6146
- (9) Providing to a county auditor notices or documents 6147
concerning or affecting the taxable value of property in the 6148
county auditor's county. Unless authorized by law to disclose 6149
documents so provided, the county auditor shall not disclose 6150
such documents; 6151
- (10) Providing to a county auditor sales or use tax return 6152
or audit information under section 333.06 of the Revised Code; 6153
- (11) Subject to section 4301.441 of the Revised Code, 6154
disclosing to the appropriate state agency information in the 6155
possession of the department of taxation that is necessary to 6156
verify a permit holder's gallonage or noncompliance with taxes 6157
levied under Chapter 4301. or 4305. of the Revised Code; 6158
- (12) Disclosing to the department of natural resources 6159
information in the possession of the department of taxation that 6160
is necessary for the department of taxation to verify the 6161
taxpayer's compliance with section 5749.02 of the Revised Code 6162
or to allow the department of natural resources to enforce 6163
Chapter 1509. of the Revised Code; 6164
- (13) Disclosing to the department of job and family 6165
services, industrial commission, and bureau of workers' 6166
compensation information in the possession of the department of 6167
taxation solely for the purpose of identifying employers that 6168
misclassify employees as independent contractors or that fail to 6169
properly report and pay employer tax liabilities. The department 6170
of taxation shall disclose only such information that is 6171
necessary to verify employer compliance with law administered by 6172

those agencies. 6173

(14) Disclosing to the Ohio casino control commission 6174
information in the possession of the department of taxation that 6175
is necessary to verify a casino operator's or sports gaming 6176
proprietor's compliance with section 5747.063~~or~~, 5753.02, or 6177
5753.021 of the Revised Code and sections related thereto; 6178

(15) Disclosing to the state lottery commission 6179
information in the possession of the department of taxation that 6180
is necessary to verify a lottery sales agent's compliance with 6181
section 5747.064 of the Revised Code. 6182

(16) Disclosing to the development services agency 6183
information in the possession of the department of taxation that 6184
is necessary to ensure compliance with the laws of this state 6185
governing taxation and to verify information reported to the 6186
development services agency for the purpose of evaluating 6187
potential tax credits, grants, or loans. Such information shall 6188
not include information received from the internal revenue 6189
service the disclosure of which is prohibited by section 6103 of 6190
the Internal Revenue Code. No officer, employee, or agent of the 6191
development services agency shall disclose any information 6192
provided to the development services agency by the department of 6193
taxation under division (C) (16) of this section except when 6194
disclosure of the information is necessary for, and made solely 6195
for the purpose of facilitating, the evaluation of potential tax 6196
credits, grants, or loans. 6197

(17) Disclosing to the department of insurance information 6198
in the possession of the department of taxation that is 6199
necessary to ensure a taxpayer's compliance with the 6200
requirements with any tax credit administered by the development 6201
services agency and claimed by the taxpayer against any tax 6202

administered by the superintendent of insurance. No officer, 6203
employee, or agent of the department of insurance shall disclose 6204
any information provided to the department of insurance by the 6205
department of taxation under division (C)(17) of this section. 6206

(18) Disclosing to the division of liquor control 6207
information in the possession of the department of taxation that 6208
is necessary for the division and department to comply with the 6209
requirements of sections 4303.26 and 4303.271 of the Revised 6210
Code. 6211

(19) Disclosing to the department of education, upon that 6212
department's request, information in the possession of the 6213
department of taxation that is necessary only to verify whether 6214
the family income of a student applying for or receiving a 6215
scholarship under the educational choice scholarship pilot 6216
program is equal to, less than, or greater than the income 6217
thresholds prescribed by section 3310.02 or 3310.032 of the 6218
Revised Code. The department of education shall provide 6219
sufficient information about the student and the student's 6220
family to enable the department of taxation to make the 6221
verification. 6222

(20) Disclosing to the Ohio rail development commission 6223
information in the possession of the department of taxation that 6224
is necessary to ensure compliance with the laws of this state 6225
governing taxation and to verify information reported to the 6226
commission for the purpose of evaluating potential grants or 6227
loans. Such information shall not include information received 6228
from the internal revenue service the disclosure of which is 6229
prohibited by section 6103 of the Internal Revenue Code. No 6230
member, officer, employee, or agent of the Ohio rail development 6231
commission shall disclose any information provided to the 6232

commission by the department of taxation under division (C) (20) 6233
of this section except when disclosure of the information is 6234
necessary for, and made solely for the purpose of facilitating, 6235
the evaluation of potential grants or loans. 6236

Sec. 5747.02. (A) For the purpose of providing revenue for 6237
the support of schools and local government functions, to 6238
provide relief to property taxpayers, to provide revenue for the 6239
general revenue fund, and to meet the expenses of administering 6240
the tax levied by this chapter, there is hereby levied on every 6241
individual, trust, and estate residing in or earning or 6242
receiving income in this state, on every individual, trust, and 6243
estate earning or receiving lottery winnings, prizes, or awards 6244
pursuant to Chapter 3770. of the Revised Code, on every 6245
individual, trust, and estate earning or receiving winnings on 6246
casino or sports gaming, and on every individual, trust, and 6247
estate otherwise having nexus with or in this state under the 6248
Constitution of the United States, an annual tax measured as 6249
prescribed in divisions (A) (1) to (4) of this section. 6250

(1) In the case of trusts, the tax imposed by this section 6251
shall be measured by modified Ohio taxable income under division 6252
(D) of this section and levied in the same amount as the tax is 6253
imposed on estates as prescribed in division (A) (2) of this 6254
section. 6255

(2) In the case of estates, the tax imposed by this 6256
section shall be measured by Ohio taxable income. The tax shall 6257
be levied at the rate of one and forty-two thousand seven 6258
hundred forty-four hundred-thousandths per cent for the first 6259
twenty-one thousand seven hundred fifty dollars of such income 6260
and, for income in excess of that amount, the tax shall be 6261
levied at the same rates prescribed in division (A) (3) of this 6262

section for individuals. 6263

(3) In the case of individuals, the tax imposed by this 6264
section on income other than taxable business income shall be 6265
measured by Ohio adjusted gross income, less taxable business 6266
income and less an exemption for the taxpayer, the taxpayer's 6267
spouse, and each dependent as provided in section 5747.025 of 6268
the Revised Code. If the balance thus obtained is equal to or 6269
less than twenty-one thousand seven hundred fifty dollars, no 6270
tax shall be imposed on that balance. If the balance thus 6271
obtained is greater than twenty-one thousand seven hundred fifty 6272
dollars, the tax is hereby levied as follows: 6273

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1	2
A OHIO ADJUSTED GROSS INCOME	TAX
LESS TAXABLE BUSINESS INCOME	
AND EXEMPTIONS (INDIVIDUALS)	
OR MODIFIED OHIO TAXABLE	
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. 6275
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(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. 6280
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(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 section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the new adjustment of the income amounts. To recompute the tax dollar amount corresponding to the lowest tax rate in division (A) (3) of this section, the commissioner shall 6285
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multiply the tax rate prescribed in division (A) (2) of this 6300
section by the income amount specified in that division and as 6301
adjusted according to this paragraph. The rates of taxation 6302
shall not be adjusted. 6303

The adjusted amounts apply to taxable years beginning in 6304
the calendar year in which the adjustments are made and to 6305
taxable years beginning in each ensuing calendar year until a 6306
calendar year in which a new adjustment is made pursuant to this 6307
division. The tax commissioner shall not make a new adjustment 6308
in any year in which the amount resulting from the adjustment 6309
would be less than the amount resulting from the adjustment in 6310
the preceding year. 6311

(B) If the director of budget and management makes a 6312
certification to the tax commissioner under division (B) of 6313
section 131.44 of the Revised Code, the amount of tax as 6314
determined under divisions (A) (1) to (3) of this section shall 6315
be reduced by the percentage prescribed in that certification 6316
for taxable years beginning in the calendar year in which that 6317
certification is made. 6318

(C) (1) The tax imposed by this section on a trust shall be 6319
computed by multiplying the Ohio modified taxable income of the 6320
trust by the rates prescribed by division (A) of this section. 6321

(2) A resident trust may claim a credit against the tax 6322
computed under division (C) of this section equal to the lesser 6323
of (a) the tax paid to another state or the District of Columbia 6324
on the resident trust's modified nonbusiness income, other than 6325
the portion of the resident trust's nonbusiness income that is 6326
qualifying investment income as defined in section 5747.012 of 6327
the Revised Code, or (b) the effective tax rate, based on 6328
modified Ohio taxable income, multiplied by the resident trust's 6329

modified nonbusiness income other than the portion of the 6330
resident trust's nonbusiness income that is qualifying 6331
investment income. The credit applies before any other 6332
applicable credits. 6333

(3) Any credit authorized against the tax imposed by this 6334
section applies to a trust subject to division (C) of this 6335
section only if the trust otherwise qualifies for the credit. To 6336
the extent that the trust distributes income for the taxable 6337
year for which a credit is available to the trust, the credit 6338
shall be shared by the trust and its beneficiaries. The tax 6339
commissioner and the trust shall be guided by applicable 6340
regulations of the United States treasury regarding the sharing 6341
of credits. 6342

(D) For the purposes of this section, "trust" means any 6343
trust described in Subchapter J of Chapter 1 of the Internal 6344
Revenue Code, excluding trusts that are not irrevocable as 6345
defined in division (I)(3)(b) of section 5747.01 of the Revised 6346
Code and that have no modified Ohio taxable income for the 6347
taxable year, charitable remainder trusts, qualified funeral 6348
trusts and preneed funeral contract trusts established pursuant 6349
to sections 4717.31 to 4717.38 of the Revised Code that are not 6350
qualified funeral trusts, endowment and perpetual care trusts, 6351
qualified settlement trusts and funds, designated settlement 6352
trusts and funds, and trusts exempted from taxation under 6353
section 501(a) of the Internal Revenue Code. 6354

(E) Nothing in division (A)(3) of this section shall 6355
prohibit an individual with an Ohio adjusted gross income, less 6356
taxable business income and exemptions, of twenty-one thousand 6357
seven hundred fifty dollars or less from filing a return under 6358
this chapter to receive a refund of taxes withheld or to claim 6359

any refundable credit allowed under this chapter. 6360

Sec. 5747.062. As used in this section, "transferee" ~~has~~ 6361
and "lottery prize award" have the same meaning-meanings as in 6362
section 3770.10 of the Revised Code, and "recipient" includes a 6363
transferee. 6364

(A) (1) ~~The~~ Before making any other deduction required by 6365
Chapter 3770. of the Revised Code, the state lottery commission 6366
shall deduct and withhold an amount equal to four per cent of 6367
the payment from each lottery prize award payment that ~~exceeds~~ 6368
~~five thousand dollars an amount equal to four per cent of the~~ 6369
~~payment, prior to making any other reduction required by Chapter~~ 6370
~~3770. of the Revised Code~~ is of an amount for which reporting to 6371
the internal revenue service of the amount is required by 6372
section 6041 of the Internal Revenue Code, as amended. 6373

(2) On or before the tenth day of each month, the state 6374
lottery commission, and each transferee required to deduct and 6375
withhold amounts pursuant to section 3770.072 of the Revised 6376
Code, shall file a return and remit to the tax commissioner all 6377
amounts deducted and withheld pursuant to this section during 6378
the preceding month. 6379

(3) On or before the thirty-first day of January of each 6380
year, the state lottery commission, and each transferee required 6381
to deduct and withhold amounts pursuant to section 3770.072 of 6382
the Revised Code, shall file with the commissioner an annual 6383
return, in the form prescribed by the tax commissioner, 6384
indicating the total amount deducted and withheld pursuant to 6385
this section or section 3770.072 of the Revised Code during the 6386
preceding calendar year. At the time of filing that return, the 6387
state lottery commission or transferee shall remit any amount 6388
deducted and withheld during the preceding calendar year that 6389

was not previously remitted. 6390

(4) The state lottery commission, and each transferee 6391
required to deduct and withhold amounts pursuant to section 6392
3770.072 of the Revised Code, shall issue to each person with 6393
respect to whom tax has been deducted and withheld by the 6394
commission or transferee pursuant to this section or section 6395
3770.072 of the Revised Code during the preceding calendar year, 6396
an information return in the form prescribed by the 6397
commissioner. 6398

(B) (1) Division (B) (1) of this section does not apply to 6399
persons classified for federal income tax purposes as 6400
associations taxable as corporations. 6401

Amounts withheld pursuant to this section or section 6402
3770.072 of the Revised Code shall be allowed as a credit 6403
against payment of the tax imposed pursuant to section 5747.02 6404
of the Revised Code upon the lottery prize award recipient, upon 6405
a beneficiary of such a recipient, or upon any investor in such 6406
a recipient if the recipient is a pass-through entity or 6407
disregarded entity, and shall be treated as taxes paid by the 6408
recipient, beneficiary, or investor for purposes of section 6409
5747.09 of the Revised Code. The credit is available to the 6410
recipient, beneficiary, or investor even if the commission or 6411
transferee does not remit to the tax commissioner the amount 6412
withheld. 6413

(2) Division (B) (2) of this section applies only to 6414
persons classified for federal income tax purposes as 6415
associations taxable as corporations. 6416

Amounts withheld pursuant to this section or section 6417
3770.072 of the Revised Code shall be treated as a credit 6418

against the tax imposed pursuant to section 5733.06 of the 6419
Revised Code for the tax year immediately following the date on 6420
which those amounts are deducted and withheld, upon the lottery 6421
prize award recipient, upon a beneficiary of such a recipient, 6422
or upon an investor in such a recipient if the recipient is a 6423
pass-through entity or disregarded entity, and shall be treated 6424
as paid by the recipient, beneficiary, or investor on the date 6425
on which those amounts are deducted and withheld. The credit is 6426
a refundable credit and shall be claimed in the order required 6427
under section 5733.98 of the Revised Code. The credit is 6428
available to the recipient, beneficiary, or investor even if the 6429
commission or transferee does not remit to the tax commissioner 6430
the amount withheld. 6431

(3) Nothing in division (B) (1) or (2) of this section 6432
shall be construed to allow more than one person to claim the 6433
credit for any portion of each amount deducted and withheld. 6434

(C) Failure of the commission or any transferee to deduct 6435
and withhold the required amounts from lottery prize awards or 6436
to remit amounts withheld as required by this section and 6437
section 3770.072 of the Revised Code shall not relieve a 6438
taxpayer described in division (B) of this section from 6439
liability for the tax imposed by section 5733.06 or 5747.02 of 6440
the Revised Code. 6441

Sec. 5747.063. The requirements imposed under this section 6442
are in addition to the municipal income tax withholding 6443
requirements under section 718.031 of the Revised Code. As used 6444
in this section, "sports gaming proprietor" and "sports gaming 6445
facility" have the same meanings as in section 3775.01 of the 6446
Revised Code. 6447

(A) (1) If a person's winnings ~~at a casino facility~~ 6448

gaming or from sports gaming are an amount for which reporting 6449
to the internal revenue service of the amount is required by 6450
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 6451
casino operator or sports gaming proprietor shall deduct and 6452
withhold Ohio income tax from the person's winnings at a rate of 6453
four per cent of the amount won. A person's amount of winnings 6454
from casino gaming shall be determined each time the person 6455
exchanges amounts won in tokens, chips, casino credit, or other 6456
prepaid representations of value for cash or a cash equivalent. 6457
The casino operator or sports gaming proprietor shall issue, to 6458
a person from whose winnings an amount has been deducted and 6459
withheld, a receipt for the amount deducted and withheld, and 6460
also shall obtain from the person additional information that 6461
will be necessary for the casino operator or sports gaming 6462
proprietor to prepare the returns required by this section. 6463

(2) If a person's winnings ~~at a from casino facility~~ 6464
gaming or sports gaming require reporting to the internal 6465
revenue service under division (A) (1) of this section, the 6466
casino operator or sports gaming proprietor also shall require 6467
the person to state in writing, under penalty of falsification, 6468
whether the person is in default under a support order. 6469

(B) Amounts deducted and withheld by a casino operator or 6470
sports gaming proprietor are held in trust for the benefit of 6471
the state. 6472

(1) On or before the tenth day of each month, the casino 6473
operator shall file a return electronically with the tax 6474
commissioner identifying the persons from whose winnings amounts 6475
were deducted and withheld, the amount of each such deduction 6476
and withholding during the preceding calendar month, the amount 6477
of the winnings from which each such amount was withheld, the 6478

type of casino gaming or sports gaming that resulted in such 6479
winnings, and any other information required by the tax 6480
commissioner. With the return, the casino operator or sports 6481
gaming proprietor shall remit electronically to the commissioner 6482
all the amounts deducted and withheld during the preceding 6483
month. 6484

(2) (a) A casino operator or sports gaming proprietor shall 6485
maintain a record of each written statement provided under 6486
division (A) (2) of this section in which a person admits to 6487
being in default under a support order. The casino operator or 6488
sports gaming proprietor shall make these records available to 6489
the director of job and family services upon request. 6490

(b) A casino operator or sports gaming proprietor shall 6491
maintain copies of receipts issued under division (A) (1) of this 6492
section and of written statements provided under division (A) (2) 6493
of this section and shall make these copies available to the tax 6494
commissioner upon request. 6495

(c) A casino operator or sports gaming proprietor shall 6496
maintain the information described in divisions (B) (2) (a) and 6497
(b) of this section in accordance with section 5747.17 of the 6498
Revised Code and any rules adopted pursuant thereto. 6499

(3) Annually, on or before the thirty-first day of 6500
January, a casino operator or sports gaming proprietor shall 6501
file an annual return electronically with the tax commissioner 6502
indicating the total amount deducted and withheld during the 6503
preceding calendar year. The casino operator or sports gaming 6504
proprietor shall remit electronically with the annual return any 6505
amount that was deducted and withheld and that was not 6506
previously remitted. If the identity of a person and the amount 6507
deducted and withheld with respect to that person were omitted 6508

on a monthly return, that information shall be indicated on the 6509
annual return. 6510

(4) (a) A casino operator or sports gaming proprietor who 6511
fails to file a return and remit the amounts deducted and 6512
withheld is personally liable for the amount deducted and 6513
withheld and not remitted. The commissioner may impose a penalty 6514
up to one thousand dollars if a return is filed late, if amounts 6515
deducted and withheld are remitted late, if a return is not 6516
filed, or if amounts deducted and withheld are not remitted. 6517
Interest accrues on past due amounts deducted and withheld at 6518
the rate prescribed in section 5703.47 of the Revised Code. The 6519
commissioner may collect past due amounts deducted and withheld 6520
and penalties and interest thereon by assessment under section 6521
5747.13 of the Revised Code as if they were income taxes 6522
collected by an employer. 6523

(b) If a casino operator or sports gaming proprietor sells 6524
the casino facility or sports gaming facility, or otherwise 6525
quits the casino or sports gaming business, the amounts deducted 6526
and withheld and any penalties and interest thereon are 6527
immediately due and payable. The successor shall withhold an 6528
amount of the purchase money that is sufficient to cover the 6529
amounts deducted and withheld and penalties and interest thereon 6530
until the predecessor casino operator or sports gaming 6531
proprietor produces either a receipt from the commissioner 6532
showing that the amounts deducted and withheld and penalties and 6533
interest thereon have been paid or a certificate from the 6534
commissioner indicating that no amounts deducted and withheld or 6535
penalties and interest thereon are due. If the successor fails 6536
to withhold purchase money, the successor is personally liable 6537
for payment of the amounts deducted and withheld and penalties 6538
and interest thereon, up to the amount of the purchase money. 6539

(C) (1) Annually, on or before the thirty-first day of 6540
January, a casino operator or sports gaming proprietor shall 6541
issue an information return to each person with respect to whom 6542
an amount has been deducted and withheld during the preceding 6543
calendar year. The information return shall show the total 6544
amount deducted from the person's winnings by the casino 6545
operator or sports gaming proprietor during the preceding 6546
calendar year. 6547

(2) Annually, on or before the thirty-first day of 6548
January, a casino operator or sports gaming proprietor shall 6549
provide to the commissioner a copy of each information return 6550
issued under division (C) (1) of this section for the preceding 6551
calendar year. The commissioner may require that the copies be 6552
transmitted electronically. 6553

(D) Amounts deducted and withheld shall be allowed as a 6554
credit against payment of the tax imposed by section 5747.02 of 6555
the Revised Code and shall be treated as taxes paid for purposes 6556
of section 5747.09 of the Revised Code. This division applies 6557
only to the person for whom the amount is deducted and withheld. 6558

(E) The failure of a casino operator or sports gaming 6559
proprietor to deduct and withhold the required amount from a 6560
person's winnings does not relieve the person from liability for 6561
the tax imposed by section 5747.02 of the Revised Code with 6562
respect to those winnings. And compliance with this section does 6563
not relieve a casino operator or sports gaming proprietor or a 6564
person who has winnings ~~at a~~ from casino ~~facility gaming or~~ 6565
sports gaming from compliance with relevant provisions of 6566
federal tax laws. 6567

(F) The commissioner shall prescribe the form of the 6568
receipt and returns required by this section. The director of 6569

job and family services shall prescribe the form of the 6570
statement required by this section. 6571

(G) The commissioner may adopt rules that are necessary to 6572
administer this section. 6573

Sec. 5747.08. An annual return with respect to the tax 6574
imposed by section 5747.02 of the Revised Code and each tax 6575
imposed under Chapter 5748. of the Revised Code shall be made by 6576
every taxpayer for any taxable year for which the taxpayer is 6577
liable for the tax imposed by that section or under that 6578
chapter, unless the total credits allowed under division (E) of 6579
section 5747.05 and divisions (F) and (G) of section 5747.055 of 6580
the Revised Code for the year are equal to or exceed the tax 6581
imposed by section 5747.02 of the Revised Code, in which case no 6582
return shall be required unless the taxpayer is liable for a tax 6583
imposed pursuant to Chapter 5748. of the Revised Code. 6584

(A) If an individual is deceased, any return or notice 6585
required of that individual under this chapter shall be made and 6586
filed by that decedent's executor, administrator, or other 6587
person charged with the property of that decedent. 6588

(B) If an individual is unable to make a return or notice 6589
required by this chapter, the return or notice required of that 6590
individual shall be made and filed by the individual's duly 6591
authorized agent, guardian, conservator, fiduciary, or other 6592
person charged with the care of the person or property of that 6593
individual. 6594

(C) Returns or notices required of an estate or a trust 6595
shall be made and filed by the fiduciary of the estate or trust. 6596

(D) (1) (a) Except as otherwise provided in division (D) (1) 6597
(b) of this section, any pass-through entity may file a single 6598

return on behalf of one or more of the entity's investors other 6599
than an investor that is a person subject to the tax imposed 6600
under section 5733.06 of the Revised Code. The single return 6601
shall set forth the name, address, and social security number or 6602
other identifying number of each of those pass-through entity 6603
investors and shall indicate the distributive share of each of 6604
those pass-through entity investor's income taxable in this 6605
state in accordance with sections 5747.20 to 5747.231 of the 6606
Revised Code. Such pass-through entity investors for whom the 6607
pass-through entity elects to file a single return are not 6608
entitled to the exemption or credit provided for by sections 6609
5747.02 and 5747.022 of the Revised Code; shall calculate the 6610
tax before business credits at the highest rate of tax set forth 6611
in section 5747.02 of the Revised Code for the taxable year for 6612
which the return is filed; and are entitled to only their 6613
distributive share of the business credits as defined in 6614
division (D) (2) of this section. A single check drawn by the 6615
pass-through entity shall accompany the return in full payment 6616
of the tax due, as shown on the single return, for such 6617
investors, other than investors who are persons subject to the 6618
tax imposed under section 5733.06 of the Revised Code. 6619

(b) (i) A pass-through entity shall not include in such a 6620
single return any investor that is a trust to the extent that 6621
any direct or indirect current, future, or contingent 6622
beneficiary of the trust is a person subject to the tax imposed 6623
under section 5733.06 of the Revised Code. 6624

(ii) A pass-through entity shall not include in such a 6625
single return any investor that is itself a pass-through entity 6626
to the extent that any direct or indirect investor in the second 6627
pass-through entity is a person subject to the tax imposed under 6628
section 5733.06 of the Revised Code. 6629

(c) Nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section precludes such an investor from filing the annual return under this section, utilizing the refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor under division (I) of this section, and making the payment of taxes imposed under section 5747.02 of the Revised Code. Nothing in division (D) of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (I) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(2) For the purposes of this section, "business credits" means the credits listed in section 5747.98 of the Revised Code excluding the following credits:

(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;

(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;

(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;

(d) The dependent care credit under section 5747.054 of the Revised Code;	6659 6660
(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	6661 6662
(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	6663 6664
(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	6665 6666
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	6667 6668
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	6669 6670
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	6671 6672
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	6673 6674
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	6675 6676
(m) The earned income tax credit under section 5747.71 of the Revised Code;	6677 6678
(n) The lead abatement credit under section 5747.26 of the Revised Code.	6679 6680
(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.	6681 6682 6683 6684 6685

Nothing in this division shall be construed to provide for any 6686
deduction or credit that would not be allowable if a nonresident 6687
pass-through entity investor were to file an annual return. 6688

(4) If a pass-through entity makes the election provided 6689
for under division (D) of this section, the pass-through entity 6690
shall be liable for any additional taxes, interest, interest 6691
penalty, or penalties imposed by this chapter if the tax 6692
commissioner finds that the single return does not reflect the 6693
correct tax due by the pass-through entity investors covered by 6694
that return. Nothing in this division shall be construed to 6695
limit or alter the liability, if any, imposed on pass-through 6696
entity investors for unpaid or underpaid taxes, interest, 6697
interest penalty, or penalties as a result of the pass-through 6698
entity's making the election provided for under division (D) of 6699
this section. For the purposes of division (D) of this section, 6700
"correct tax due" means the tax that would have been paid by the 6701
pass-through entity had the single return been filed in a manner 6702
reflecting the commissioner's findings. Nothing in division (D) 6703
of this section shall be construed to make or hold a pass- 6704
through entity liable for tax attributable to a pass-through 6705
entity investor's income from a source other than the pass- 6706
through entity electing to file the single return. 6707

(E) If a husband and wife file a joint federal income tax 6708
return for a taxable year, they shall file a joint return under 6709
this section for that taxable year, and their liabilities are 6710
joint and several, but, if the federal income tax liability of 6711
either spouse is determined on a separate federal income tax 6712
return, they shall file separate returns under this section. 6713

If either spouse is not required to file a federal income 6714
tax return and either or both are required to file a return 6715

pursuant to this chapter, they may elect to file separate or 6716
joint returns, and, pursuant to that election, their liabilities 6717
are separate or joint and several. If a husband and wife file 6718
separate returns pursuant to this chapter, each must claim the 6719
taxpayer's own exemption, but not both, as authorized under 6720
section 5747.02 of the Revised Code on the taxpayer's own 6721
return. 6722

(F) Each return or notice required to be filed under this 6723
section shall contain the signature of the taxpayer or the 6724
taxpayer's duly authorized agent and of the person who prepared 6725
the return for the taxpayer, and shall include the taxpayer's 6726
social security number. Each return shall be verified by a 6727
declaration under the penalties of perjury. The tax commissioner 6728
shall prescribe the form that the signature and declaration 6729
shall take. 6730

(G) Each return or notice required to be filed under this 6731
section shall be made and filed as required by section 5747.04 6732
of the Revised Code, on or before the fifteenth day of April of 6733
each year, on forms that the tax commissioner shall prescribe, 6734
together with remittance made payable to the treasurer of state 6735
in the combined amount of the state and all school district 6736
income taxes shown to be due on the form. 6737

Upon good cause shown, the commissioner may extend the 6738
period for filing any notice or return required to be filed 6739
under this section and may adopt rules relating to extensions. 6740
If the extension results in an extension of time for the payment 6741
of any state or school district income tax liability with 6742
respect to which the return is filed, the taxpayer shall pay at 6743
the time the tax liability is paid an amount of interest 6744
computed at the rate per annum prescribed by section 5703.47 of 6745

the Revised Code on that liability from the time that payment is 6746
due without extension to the time of actual payment. Except as 6747
provided in section 5747.132 of the Revised Code, in addition to 6748
all other interest charges and penalties, all taxes imposed 6749
under this chapter or Chapter 5748. of the Revised Code and 6750
remaining unpaid after they become due, except combined amounts 6751
due of one dollar or less, bear interest at the rate per annum 6752
prescribed by section 5703.47 of the Revised Code until paid or 6753
until the day an assessment is issued under section 5747.13 of 6754
the Revised Code, whichever occurs first. 6755

If the commissioner considers it necessary in order to 6756
ensure the payment of the tax imposed by section 5747.02 of the 6757
Revised Code or any tax imposed under Chapter 5748. of the 6758
Revised Code, the commissioner may require returns and payments 6759
to be made otherwise than as provided in this section. 6760

To the extent that any provision in this division 6761
conflicts with any provision in section 5747.026 of the Revised 6762
Code, the provision in that section prevails. 6763

(H) The amounts withheld by an employer pursuant to 6764
section 5747.06 of the Revised Code, a casino operator or sports 6765
gaming proprietor pursuant to section 5747.063 of the Revised 6766
Code, or a lottery sales agent pursuant to section 5747.064 of 6767
the Revised Code shall be allowed to the recipient of the 6768
compensation, casino or sports gaming winnings, or lottery prize 6769
award as credits against payment of the appropriate taxes 6770
imposed on the recipient by section 5747.02 and under Chapter 6771
5748. of the Revised Code. 6772

(I) If a pass-through entity elects to file a single 6773
return under division (D) of this section and if any investor is 6774
required to file the annual return and make the payment of taxes 6775

required by this chapter on account of the investor's other 6776
income that is not included in a single return filed by a pass- 6777
through entity or any other investor elects to file the annual 6778
return, the investor is entitled to a refundable credit equal to 6779
the investor's proportionate share of the tax paid by the pass- 6780
through entity on behalf of the investor. The investor shall 6781
claim the credit for the investor's taxable year in which or 6782
with which ends the taxable year of the pass-through entity. 6783
Nothing in this chapter shall be construed to allow any credit 6784
provided in this chapter to be claimed more than once. For the 6785
purpose of computing any interest, penalty, or interest penalty, 6786
the investor shall be deemed to have paid the refundable credit 6787
provided by this division on the day that the pass-through 6788
entity paid the estimated tax or the tax giving rise to the 6789
credit. 6790

(J) The tax commissioner shall ensure that each return 6791
required to be filed under this section includes a box that the 6792
taxpayer may check to authorize a paid tax preparer who prepared 6793
the return to communicate with the department of taxation about 6794
matters pertaining to the return. The return or instructions 6795
accompanying the return shall indicate that by checking the box 6796
the taxpayer authorizes the department of taxation to contact 6797
the preparer concerning questions that arise during the 6798
processing of the return and authorizes the preparer only to 6799
provide the department with information that is missing from the 6800
return, to contact the department for information about the 6801
processing of the return or the status of the taxpayer's refund 6802
or payments, and to respond to notices about mathematical 6803
errors, offsets, or return preparation that the taxpayer has 6804
received from the department and has shown to the preparer. 6805

(K) The tax commissioner shall permit individual taxpayers 6806

to instruct the department of taxation to cause any refund of 6807
overpaid taxes to be deposited directly into a checking account, 6808
savings account, or an individual retirement account or 6809
individual retirement annuity, or preexisting college savings 6810
plan or program account offered by the Ohio tuition trust 6811
authority under Chapter 3334. of the Revised Code, as designated 6812
by the taxpayer, when the taxpayer files the annual return 6813
required by this section electronically. 6814

(L) A taxpayer claiming the deduction under division (A) 6815
(31) of section 5747.01 of the Revised Code for a taxable year 6816
shall indicate on the taxpayer's return the north American 6817
industry classification system code of each business or 6818
professional activity from which the taxpayer's business income 6819
was derived. The tax commissioner shall provide space on the 6820
return for this purpose and shall prescribe, by rule adopted in 6821
accordance with Chapter 119. of the Revised Code, the manner by 6822
which such a taxpayer shall determine the taxpayer's proper 6823
classification codes and business or professional activities 6824
from which the taxpayer derives business income. 6825

(M) The tax commissioner may adopt rules to administer 6826
this section. 6827

Sec. 5747.20. This section applies solely for the purposes 6828
of computing the credit allowed under division (A) of section 6829
5747.05 of the Revised Code and computing income taxable in this 6830
state under division (D) of section 5747.08 of the Revised Code. 6831

All items of nonbusiness income or deduction shall be 6832
allocated in this state as follows: 6833

(A) All items of nonbusiness income or deduction taken 6834
into account in the computation of adjusted gross income for the 6835

taxable year by a resident shall be allocated to this state. 6836

(B) All items of nonbusiness income or deduction taken 6837
into account in the computation of adjusted gross income for the 6838
taxable year by a nonresident shall be allocated to this state 6839
as follows: 6840

(1) All items of compensation paid to an individual for 6841
personal services performed in this state who was a nonresident 6842
at the time of payment and all items of deduction directly 6843
allocated thereto shall be allocated to this state. 6844

(2) All gains or losses from the sale of real property, 6845
tangible personal property, or intangible property shall be 6846
allocated as follows: 6847

(a) Capital gains or losses from the sale or other 6848
transfer of real property are allocable to this state if the 6849
property is located physically in this state. 6850

(b) Capital gains or losses from the sale or other 6851
transfer of tangible personal property are allocable to this 6852
state if, at the time of such sale or other transfer, the 6853
property had its physical location in this state. 6854

(c) Capital gains or losses from the sale or other 6855
transfer of intangible personal property are allocable to this 6856
state if the taxpayer's domicile was in this state at the time 6857
of such sale or other transfer. 6858

(3) All rents and royalties of real or tangible personal 6859
property shall be allocated to this state as follows: 6860

(a) Rents and royalties derived from real property are 6861
allocable to this state if the property is physically located in 6862
this state. 6863

(b) Rents and royalties derived from tangible personal property are allocable to this state to the extent that such property is utilized in this state.

The extent of utilization of tangible personal property in a state is determined by multiplying the rents or royalties derived from such property by a fraction, the numerator of which is the number of days of physical location of the property in this state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the nonresident, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payor obtained possession.

(4) All patent and copyright royalties shall be allocated to this state to the extent the patent or copyright was utilized by the payor in this state.

A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state, or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in this state if the taxpayer's domicile was in this state at the time such royalties were paid or accrued.

A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit

allocation to states or if the accounting procedures do not 6894
reflect states of utilization, the copyright is utilized in this 6895
state if the taxpayer's domicile was in this state at the time 6896
such royalties were paid or accrued. 6897

(5) (a) All lottery prize awards paid by the state lottery 6898
commission pursuant to Chapter 3770. of the Revised Code shall 6899
be allocated to this state. 6900

(b) All earnings, profit, income, and gain from the sale, 6901
exchange, or other disposition of lottery prize awards paid or 6902
to be paid to any person by the state lottery commission 6903
pursuant to Chapter 3770. of the Revised Code shall be allocated 6904
to this state. 6905

(c) All earnings, profit, income, and gain from the direct 6906
or indirect ownership of lottery prize awards paid or to be paid 6907
to any person by the state lottery commission pursuant to 6908
Chapter 3770. of the Revised Code shall be allocated to this 6909
state. 6910

(d) All earnings, profit, income, and gain from the direct 6911
or indirect interest in any right in or to any lottery prize 6912
awards paid or to be paid to any person by the state lottery 6913
commission pursuant to Chapter 3770. of the Revised Code shall 6914
be allocated to this state. 6915

(6) Any item of income or deduction which has been taken 6916
into account in the computation of adjusted gross income for the 6917
taxable year by a nonresident and which is not otherwise 6918
specifically allocated or apportioned pursuant to sections 6919
5747.20 to 5747.23 of the Revised Code, including, without 6920
limitation, interest, dividends and distributions, items of 6921
income taken into account under the provisions of sections 401 6922

to 425 of the Internal Revenue Code, and benefit payments 6923
received by a beneficiary of a supplemental unemployment trust 6924
which is referred to in section 501(c)(17) of the Internal 6925
Revenue Code, shall not be allocated to this state unless the 6926
taxpayer's domicile was in this state at the time such income 6927
was paid or accrued. 6928

(7) All winnings from casino gaming ~~winnings paid by any~~ 6929
~~person licensed by the Ohio casino control commission or sports~~ 6930
gaming conducted in this state shall be allocated to the state. 6931

(C) If an individual is a resident for part of the taxable 6932
year and a nonresident for the remainder of the taxable year, 6933
all items of nonbusiness income or deduction shall be allocated 6934
under division (A) of this section for the part of the taxable 6935
year that the individual is a resident and under division (B) of 6936
this section for the part of the taxable year that the 6937
individual is a nonresident. 6938

Sec. 5751.01. As used in this chapter: 6939

(A) "Person" means, but is not limited to, individuals, 6940
combinations of individuals of any form, receivers, assignees, 6941
trustees in bankruptcy, firms, companies, joint-stock companies, 6942
business trusts, estates, partnerships, limited liability 6943
partnerships, limited liability companies, associations, joint 6944
ventures, clubs, societies, for-profit corporations, S 6945
corporations, qualified subchapter S subsidiaries, qualified 6946
subchapter S trusts, trusts, entities that are disregarded for 6947
federal income tax purposes, and any other entities. 6948

(B) "Consolidated elected taxpayer" means a group of two 6949
or more persons treated as a single taxpayer for purposes of 6950
this chapter as the result of an election made under section 6951

5751.011 of the Revised Code. 6952

(C) "Combined taxpayer" means a group of two or more 6953
persons treated as a single taxpayer for purposes of this 6954
chapter under section 5751.012 of the Revised Code. 6955

(D) "Taxpayer" means any person, or any group of persons 6956
in the case of a consolidated elected taxpayer or combined 6957
taxpayer treated as one taxpayer, required to register or pay 6958
tax under this chapter. "Taxpayer" does not include excluded 6959
persons. 6960

(E) "Excluded person" means any of the following: 6961

(1) Any person with not more than one hundred fifty 6962
thousand dollars of taxable gross receipts during the calendar 6963
year. Division (E)(1) of this section does not apply to a person 6964
that is a member of a consolidated elected taxpayer; 6965

(2) A public utility that paid the excise tax imposed by 6966
section 5727.24 or 5727.30 of the Revised Code based on one or 6967
more measurement periods that include the entire tax period 6968
under this chapter, except that a public utility that is a 6969
combined company is a taxpayer with regard to the following 6970
gross receipts: 6971

(a) Taxable gross receipts directly attributed to a public 6972
utility activity, but not directly attributed to an activity 6973
that is subject to the excise tax imposed by section 5727.24 or 6974
5727.30 of the Revised Code; 6975

(b) Taxable gross receipts that cannot be directly 6976
attributed to any activity, multiplied by a fraction whose 6977
numerator is the taxable gross receipts described in division 6978
(E)(2)(a) of this section and whose denominator is the total 6979
taxable gross receipts that can be directly attributed to any 6980

activity; 6981

(c) Except for any differences resulting from the use of 6982
an accrual basis method of accounting for purposes of 6983
determining gross receipts under this chapter and the use of the 6984
cash basis method of accounting for purposes of determining 6985
gross receipts under section 5727.24 of the Revised Code, the 6986
gross receipts directly attributed to the activity of a natural 6987
gas company shall be determined in a manner consistent with 6988
division (D) of section 5727.03 of the Revised Code. 6989

As used in division (E) (2) of this section, "combined 6990
company" and "public utility" have the same meanings as in 6991
section 5727.01 of the Revised Code. 6992

(3) A financial institution, as defined in section 5726.01 6993
of the Revised Code, that paid the tax imposed by section 6994
5726.02 of the Revised Code based on one or more taxable years 6995
that include the entire tax period under this chapter; 6996

(4) A person directly or indirectly owned by one or more 6997
financial institutions, as defined in section 5726.01 of the 6998
Revised Code, that paid the tax imposed by section 5726.02 of 6999
the Revised Code based on one or more taxable years that include 7000
the entire tax period under this chapter. 7001

For the purposes of division (E) (4) of this section, a 7002
person owns another person under the following circumstances: 7003

(a) In the case of corporations issuing capital stock, one 7004
corporation owns another corporation if it owns fifty per cent 7005
or more of the other corporation's capital stock with current 7006
voting rights; 7007

(b) In the case of a limited liability company, one person 7008
owns the company if that person's membership interest, as 7009

defined in section 1705.01 or 1706.01 of the Revised Code as 7010
applicable, is fifty per cent or more of the combined membership 7011
interests of all persons owning such interests in the company; 7012

(c) In the case of a partnership, trust, or other 7013
unincorporated business organization other than a limited 7014
liability company, one person owns the organization if, under 7015
the articles of organization or other instrument governing the 7016
affairs of the organization, that person has a beneficial 7017
interest in the organization's profits, surpluses, losses, or 7018
distributions of fifty per cent or more of the combined 7019
beneficial interests of all persons having such an interest in 7020
the organization. 7021

(5) A domestic insurance company or foreign insurance 7022
company, as defined in section 5725.01 of the Revised Code, that 7023
paid the insurance company premiums tax imposed by section 7024
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 7025
insurance company whose gross premiums are subject to tax under 7026
section 3905.36 of the Revised Code based on one or more 7027
measurement periods that include the entire tax period under 7028
this chapter; 7029

(6) A person that solely facilitates or services one or 7030
more securitizations of phase-in-recovery property pursuant to a 7031
final financing order as those terms are defined in section 7032
4928.23 of the Revised Code. For purposes of this division, 7033
"securitization" means transferring one or more assets to one or 7034
more persons and then issuing securities backed by the right to 7035
receive payment from the asset or assets so transferred. 7036

(7) Except as otherwise provided in this division, a pre- 7037
income tax trust as defined in section 5747.01 of the Revised 7038
Code and any pass-through entity of which such pre-income tax 7039

trust owns or controls, directly, indirectly, or constructively 7040
through related interests, more than five per cent of the 7041
ownership or equity interests. If the pre-income tax trust has 7042
made a qualifying pre-income tax trust election under division 7043
(EE) of section 5747.01 of the Revised Code, then the trust and 7044
the pass-through entities of which it owns or controls, 7045
directly, indirectly, or constructively through related 7046
interests, more than five per cent of the ownership or equity 7047
interests, shall not be excluded persons for purposes of the tax 7048
imposed under section 5751.02 of the Revised Code. 7049

(8) Nonprofit organizations or the state and its agencies, 7050
instrumentalities, or political subdivisions. 7051

(F) Except as otherwise provided in divisions (F) (2), (3), 7052
and (4) of this section, "gross receipts" means the total amount 7053
realized by a person, without deduction for the cost of goods 7054
sold or other expenses incurred, that contributes to the 7055
production of gross income of the person, including the fair 7056
market value of any property and any services received, and any 7057
debt transferred or forgiven as consideration. 7058

(1) The following are examples of gross receipts: 7059

(a) Amounts realized from the sale, exchange, or other 7060
disposition of the taxpayer's property to or with another; 7061

(b) Amounts realized from the taxpayer's performance of 7062
services for another; 7063

(c) Amounts realized from another's use or possession of 7064
the taxpayer's property or capital; 7065

(d) Any combination of the foregoing amounts. 7066

(2) "Gross receipts" excludes the following amounts: 7067

(a) Interest income except interest on credit sales;	7068
(b) Dividends and distributions from corporations, and distributive or proportionate shares of receipts and income from a pass-through entity as defined under section 5733.04 of the Revised Code;	7069 7070 7071 7072
(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the purposes of division (F)(2)(c) of this section, the actual transfer of title of real or tangible personal property to another entity is not a hedging transaction.	7073 7074 7075 7076 7077 7078 7079 7080 7081 7082 7083 7084 7085 7086 7087 7088 7089 7090 7091
(d) Proceeds received attributable to the repayment, maturity, or redemption of the principal of a loan, bond, mutual fund, certificate of deposit, or marketable instrument;	7092 7093 7094
(e) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan to the person;	7095 7096 7097

(f) Contributions received by a trust, plan, or other arrangement, any of which is described in section 501(a) of the Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 1, Subchapter (D) of the Internal Revenue Code applies;	7098 7099 7100 7101
(g) Compensation, whether current or deferred, and whether in cash or in kind, received or to be received by an employee, former employee, or the employee's legal successor for services rendered to or for an employer, including reimbursements received by or for an individual for medical or education expenses, health insurance premiums, or employee expenses, or on account of a dependent care spending account, legal services plan, any cafeteria plan described in section 125 of the Internal Revenue Code, or any similar employee reimbursement;	7102 7103 7104 7105 7106 7107 7108 7109 7110
(h) Proceeds received from the issuance of the taxpayer's own stock, options, warrants, puts, or calls, or from the sale of the taxpayer's treasury stock;	7111 7112 7113
(i) Proceeds received on the account of payments from insurance policies, except those proceeds received for the loss of business revenue;	7114 7115 7116
(j) Gifts or charitable contributions received; membership dues received by trade, professional, homeowners', or condominium associations; and payments received for educational courses, meetings, meals, or similar payments to a trade, professional, or other similar association; and fundraising receipts received by any person when any excess receipts are donated or used exclusively for charitable purposes;	7117 7118 7119 7120 7121 7122 7123
(k) Damages received as the result of litigation in excess of amounts that, if received without litigation, would be gross receipts;	7124 7125 7126

(l) Property, money, and other amounts received or	7127
acquired by an agent on behalf of another in excess of the	7128
agent's commission, fee, or other remuneration;	7129
(m) Tax refunds, other tax benefit recoveries, and	7130
reimbursements for the tax imposed under this chapter made by	7131
entities that are part of the same combined taxpayer or	7132
consolidated elected taxpayer group, and reimbursements made by	7133
entities that are not members of a combined taxpayer or	7134
consolidated elected taxpayer group that are required to be made	7135
for economic parity among multiple owners of an entity whose tax	7136
obligation under this chapter is required to be reported and	7137
paid entirely by one owner, pursuant to the requirements of	7138
sections 5751.011 and 5751.012 of the Revised Code;	7139
(n) Pension reversions;	7140
(o) Contributions to capital;	7141
(p) Sales or use taxes collected as a vendor or an out-of-	7142
state seller on behalf of the taxing jurisdiction from a	7143
consumer or other taxes the taxpayer is required by law to	7144
collect directly from a purchaser and remit to a local, state,	7145
or federal tax authority;	7146
(q) In the case of receipts from the sale of cigarettes,	7147
tobacco products, or vapor products by a wholesale dealer,	7148
retail dealer, distributor, manufacturer, vapor distributor, or	7149
seller, all as defined in section 5743.01 of the Revised Code,	7150
an amount equal to the federal and state excise taxes paid by	7151
any person on or for such cigarettes, tobacco products, or vapor	7152
products under subtitle E of the Internal Revenue Code or	7153
Chapter 5743. of the Revised Code;	7154
(r) In the case of receipts from the sale, transfer,	7155

exchange, or other disposition of motor fuel as "motor fuel" is 7156
defined in section 5736.01 of the Revised Code, an amount equal 7157
to the value of the motor fuel, including federal and state 7158
motor fuel excise taxes and receipts from billing or invoicing 7159
the tax imposed under section 5736.02 of the Revised Code to 7160
another person; 7161

(s) In the case of receipts from the sale of beer or 7162
intoxicating liquor, as defined in section 4301.01 of the 7163
Revised Code, by a person holding a permit issued under Chapter 7164
4301. or 4303. of the Revised Code, an amount equal to federal 7165
and state excise taxes paid by any person on or for such beer or 7166
intoxicating liquor under subtitle E of the Internal Revenue 7167
Code or Chapter 4301. or 4305. of the Revised Code; 7168

(t) Receipts realized by a new motor vehicle dealer or 7169
used motor vehicle dealer, as defined in section 4517.01 of the 7170
Revised Code, from the sale or other transfer of a motor 7171
vehicle, as defined in that section, to another motor vehicle 7172
dealer for the purpose of resale by the transferee motor vehicle 7173
dealer, but only if the sale or other transfer was based upon 7174
the transferee's need to meet a specific customer's preference 7175
for a motor vehicle; 7176

(u) Receipts from a financial institution described in 7177
division (E)(3) of this section for services provided to the 7178
financial institution in connection with the issuance, 7179
processing, servicing, and management of loans or credit 7180
accounts, if such financial institution and the recipient of 7181
such receipts have at least fifty per cent of their ownership 7182
interests owned or controlled, directly or constructively 7183
through related interests, by common owners; 7184

(v) Receipts realized from administering anti-neoplastic 7185

drugs and other cancer chemotherapy, biologicals, therapeutic 7186
agents, and supportive drugs in a physician's office to patients 7187
with cancer; 7188

(w) Funds received or used by a mortgage broker that is 7189
not a dealer in intangibles, other than fees or other 7190
consideration, pursuant to a table-funding mortgage loan or 7191
warehouse-lending mortgage loan. Terms used in division (F) (2) 7192
(w) of this section have the same meanings as in section 1322.01 7193
of the Revised Code, except "mortgage broker" means a person 7194
assisting a buyer in obtaining a mortgage loan for a fee or 7195
other consideration paid by the buyer or a lender, or a person 7196
engaged in table-funding or warehouse-lending mortgage loans 7197
that are first lien mortgage loans. 7198

(x) Property, money, and other amounts received by a 7199
professional employer organization, as defined in section 7200
4125.01 of the Revised Code, or an alternate employer 7201
organization, as defined in section 4133.01 of the Revised Code, 7202
from a client employer, as defined in either of those sections 7203
as applicable, in excess of the administrative fee charged by 7204
the professional employer organization or the alternate employer 7205
organization to the client employer; 7206

(y) In the case of amounts retained as commissions by a 7207
permit holder under Chapter 3769. of the Revised Code, an amount 7208
equal to the amounts specified under that chapter that must be 7209
paid to or collected by the tax commissioner as a tax and the 7210
amounts specified under that chapter to be used as purse money; 7211

(z) Qualifying distribution center receipts as determined 7212
under section 5751.40 of the Revised Code. 7213

(aa) Receipts of an employer from payroll deductions 7214

relating to the reimbursement of the employer for advancing 7215
moneys to an unrelated third party on an employee's behalf; 7216

(bb) Cash discounts allowed and taken; 7217

(cc) Returns and allowances; 7218

(dd) Bad debts from receipts on the basis of which the tax 7219
imposed by this chapter was paid in a prior quarterly tax 7220
payment period. For the purpose of this division, "bad debts" 7221
means any debts that have become worthless or uncollectible 7222
between the preceding and current quarterly tax payment periods, 7223
have been uncollected for at least six months, and that may be 7224
claimed as a deduction under section 166 of the Internal Revenue 7225
Code and the regulations adopted under that section, or that 7226
could be claimed as such if the taxpayer kept its accounts on 7227
the accrual basis. "Bad debts" does not include repossessed 7228
property, uncollectible amounts on property that remains in the 7229
possession of the taxpayer until the full purchase price is 7230
paid, or expenses in attempting to collect any account 7231
receivable or for any portion of the debt recovered; 7232

(ee) Any amount realized from the sale of an account 7233
receivable to the extent the receipts from the underlying 7234
transaction giving rise to the account receivable were included 7235
in the gross receipts of the taxpayer; 7236

(ff) Any receipts directly attributed to a transfer 7237
agreement or to the enterprise transferred under that agreement 7238
under section 4313.02 of the Revised Code. 7239

(gg) Qualified uranium receipts as determined under 7240
section 5751.41 of the Revised Code. 7241

(hh) In the case of amounts collected by a licensed casino 7242
operator from casino gaming, amounts in excess of the casino 7243

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.

(kk) In the case of a railroad company described in division (D) (9) of section 5727.01 of the Revised Code that purchases dyed diesel fuel directly from a supplier as defined by section 5736.01 of the Revised Code, an amount equal to the product of the number of gallons of dyed diesel fuel purchased directly from such a supplier multiplied by the average wholesale price for a gallon of diesel fuel as determined under section 5736.02 of the Revised Code for the period during which the fuel was purchased multiplied by a fraction, the numerator of which equals the rate of tax levied by section 5736.02 of the Revised Code less the rate of tax computed in section 5751.03 of the Revised Code, and the denominator of which equals the rate of tax computed in section 5751.03 of the Revised Code.

(ll) Receipts realized by an out-of-state disaster business from disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the business. Terms used in division (F) (2) (ll) of this section have the same meanings as in section 5703.94 of the Revised Code.

(mm) In the case of receipts from the sale or transfer of 7274
a mortgage-backed security or a mortgage loan by a mortgage 7275
lender holding a valid certificate of registration issued under 7276
Chapter 1322. of the Revised Code or by a person that is a 7277
member of the mortgage lender's consolidated elected taxpayer 7278
group, an amount equal to the principal balance of the mortgage 7279
loan. 7280

(nn) In the case of amounts collected by a sports gaming 7281
proprietor from sports gaming, amounts in excess of the 7282
proprietor's sports gaming receipts. As used in this division, 7283
"sports gaming proprietor" has the same meaning as in section 7284
3775.01 of the Revised Code and "sports gaming receipts" has the 7285
same meaning as in section 5753.01 of the Revised Code. 7286

(oo) Any receipts for which the tax imposed by this 7287
chapter is prohibited by the constitution or laws of the United 7288
States or the constitution of this state. 7289

(3) In the case of a taxpayer when acting as a real estate 7290
broker, "gross receipts" includes only the portion of any fee 7291
for the service of a real estate broker, or service of a real 7292
estate salesperson associated with that broker, that is retained 7293
by the broker and not paid to an associated real estate 7294
salesperson or another real estate broker. For the purposes of 7295
this division, "real estate broker" and "real estate 7296
salesperson" have the same meanings as in section 4735.01 of the 7297
Revised Code. 7298

(4) A taxpayer's method of accounting for gross receipts 7299
for a tax period shall be the same as the taxpayer's method of 7300
accounting for federal income tax purposes for the taxpayer's 7301
federal taxable year that includes the tax period. If a 7302
taxpayer's method of accounting for federal income tax purposes 7303

changes, its method of accounting for gross receipts under this 7304
chapter shall be changed accordingly. 7305

(G) "Taxable gross receipts" means gross receipts situated 7306
to this state under section 5751.033 of the Revised Code. 7307

(H) A person has "substantial nexus with this state" if 7308
any of the following applies. The person: 7309

(1) Owns or uses a part or all of its capital in this 7310
state; 7311

(2) Holds a certificate of compliance with the laws of 7312
this state authorizing the person to do business in this state; 7313

(3) Has bright-line presence in this state; 7314

(4) Otherwise has nexus with this state to an extent that 7315
the person can be required to remit the tax imposed under this 7316
chapter under the Constitution of the United States. 7317

(I) A person has "bright-line presence" in this state for 7318
a reporting period and for the remaining portion of the calendar 7319
year if any of the following applies. The person: 7320

(1) Has at any time during the calendar year property in 7321
this state with an aggregate value of at least fifty thousand 7322
dollars. For the purpose of division (I)(1) of this section, 7323
owned property is valued at original cost and rented property is 7324
valued at eight times the net annual rental charge. 7325

(2) Has during the calendar year payroll in this state of 7326
at least fifty thousand dollars. Payroll in this state includes 7327
all of the following: 7328

(a) Any amount subject to withholding by the person under 7329
section 5747.06 of the Revised Code; 7330

(b) Any other amount the person pays as compensation to an individual under the supervision or control of the person for work done in this state; and	7331 7332 7333
(c) Any amount the person pays for services performed in this state on its behalf by another.	7334 7335
(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.	7336 7337
(4) Has at any time during the calendar year within this state at least twenty-five per cent of the person's total property, total payroll, or total gross receipts.	7338 7339 7340
(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.	7341 7342
(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.	7343 7344
(K) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.	7345 7346 7347 7348 7349 7350 7351 7352
(L) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December.	7353 7354 7355
(M) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer is required to pay the tax imposed under this chapter.	7356 7357 7358

(N) "Calendar year taxpayer" means a taxpayer for which the tax period is a calendar year.	7359 7360
(O) "Calendar quarter taxpayer" means a taxpayer for which the tax period is a calendar quarter.	7361 7362
(P) "Agent" means a person authorized by another person to act on its behalf to undertake a transaction for the other, including any of the following:	7363 7364 7365
(1) A person receiving a fee to sell financial instruments;	7366 7367
(2) A person retaining only a commission from a transaction with the other proceeds from the transaction being remitted to another person;	7368 7369 7370
(3) A person issuing licenses and permits under section 1533.13 of the Revised Code;	7371 7372
(4) A lottery sales agent holding a valid license issued under section 3770.05 of the Revised Code;	7373 7374
(5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code.	7375 7376
(Q) "Received" includes amounts accrued under the accrual method of accounting.	7377 7378
(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.	7379 7380 7381 7382 7383 7384 7385

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 7386
and for no other purpose under Title LVII of the Revised Code: 7387

(A) "Casino facility" has the same meaning as in section 7388
3772.01 of the Revised Code. 7389

(B) "Casino gaming" has the same meaning as in section 7390
3772.01 of the Revised Code. 7391

(C) "Casino operator" has the same meaning as in section 7392
3772.01 of the Revised Code. 7393

(D) "Gross casino revenue" means the total amount of money 7394
exchanged for the purchase of chips, tokens, tickets, electronic 7395
cards, or similar objects by casino patrons, less winnings paid 7396
to wagerers. "Gross casino revenue" does not include ~~the~~either 7397
of the following: 7398

(1) The issuance to casino patrons or wagering by casino 7399
patrons of any promotional gaming credit as defined in section 7400
3772.01 of the Revised Code. When issuance of the promotional 7401
gaming credit requires money exchanged as a match from the 7402
patron, the excludible portion of the promotional gaming credit 7403
does not include the portion of the wager purchased by the 7404
patron. 7405

(2) Sports gaming receipts. 7406

(E) "Person" has the same meaning as in section 3772.01 of 7407
the Revised Code. 7408

(F) "Slot machine" has the same meaning as in section 7409
3772.01 of the Revised Code. 7410

(G) "Sports gaming facility" and "sports gaming 7411
proprietor" have the same meanings as in section 3775.01 of the 7412
Revised Code. 7413

(H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor from the operation of sports gaming in this state, less the total of the following: 7414
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(1) All cash and cash equivalents paid as winnings to sports gaming patrons; 7418
7419

(2) The dollar amount of all voided wagers. 7420

(3) (i) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons; 7421
7422
7423

(ii) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons. 7424
7425

As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron. 7426
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(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code. 7432
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~~(H)~~ (J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code. 7434
7435
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7437

(K) "Tax period" means one twenty-four-hour period with regard to which a ~~casino operator taxpayer~~ is required to pay the tax levied by ~~this chapter~~ section 5753.02 or 5753.021 of the Revised Code. 7438
7439
7440
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Sec. 5753.021. For the purposes of funding the education 7442
needs of this state, funding efforts to alleviate problem sports 7443
gaming, and defraying the costs of enforcing and administering 7444
the law governing sports gaming and the tax levied by this 7445
section, a tax is hereby levied on the sports gaming receipts of 7446
a sports gaming proprietor at the rate of ten per cent of the 7447
sports gaming receipts received by the proprietor from the 7448
operation of sports gaming in this state. 7449

The tax imposed under this section is in addition to any 7450
other taxes or fees imposed under the Revised Code. 7451

Sec. 5753.03. (A) For the purpose of receiving and 7452
distributing, and accounting for, revenue received from the tax 7453
levied by section 5753.02 of the Revised Code, the following 7454
funds are created in the state treasury: 7455

- (1) The casino tax revenue fund; 7456
- (2) The gross casino revenue county fund; 7457
- (3) The gross casino revenue county student fund; 7458
- (4) The gross casino revenue host city fund; 7459
- (5) The Ohio state racing commission fund; 7460
- (6) The Ohio law enforcement training fund; 7461
- (7) The problem casino gambling and addictions fund; 7462
- (8) The casino control commission fund; 7463
- (9) The casino tax administration fund; 7464
- (10) The peace officer training academy fund; 7465
- (11) The criminal justice services casino tax revenue 7466
fund. 7467

(B) All moneys collected from the tax levied under ~~this~~ 7468
~~chapter section 5753.02 of the Revised Code~~ shall be deposited 7469
into the casino tax revenue fund. 7470

(C) From the casino tax revenue fund the director of 7471
budget and management shall transfer as needed to the tax refund 7472
fund amounts equal to the refunds certified by the tax 7473
commissioner under section 5753.06 of the Revised Code and 7474
attributable to the tax levied under section 5753.02 of the 7475
Revised Code. 7476

(D) After making any transfers required by division (C) of 7477
this section, but not later than the fifteenth day of the month 7478
following the end of each calendar quarter, the director of 7479
budget and management shall transfer amounts to each fund as 7480
follows: 7481

(1) Fifty-one per cent to the gross casino revenue county 7482
fund to make payments as required by Section 6(C) (3) (a) of 7483
Article XV, Ohio Constitution; 7484

(2) Thirty-four per cent to the gross casino revenue 7485
county student fund to make payments as required by Section 6(C) 7486
(3) (b) of Article XV, Ohio Constitution and as provided in 7487
section 5753.11 of the Revised Code; 7488

(3) Five per cent to the gross casino revenue host city 7489
fund for the benefit of the cities in which casino facilities 7490
are located; 7491

(4) Three per cent to the Ohio state racing commission 7492
fund to support the efforts and activities of the Ohio state 7493
racing commission to promote horse racing in this state at which 7494
the pari-mutuel system of wagering is conducted; 7495

(5) Two per cent to the Ohio law enforcement training fund 7496

to support law enforcement functions in the state; 7497

(6) Two per cent to the problem casino gambling and 7498
addictions fund to support efforts of the department of mental 7499
health and addiction services to alleviate problem gambling and 7500
substance abuse and related research in the state under section 7501
5119.47 of the Revised Code; 7502

(7) Three per cent to the casino control commission fund 7503
to support the operations of the Ohio casino control commission 7504
and to defray the cost of administering the tax levied under 7505
section 5753.02 of the Revised Code. 7506

Payments under divisions (D) (1) and (3) of this section 7507
shall be made by the end of the month following the end of the 7508
quarterly period. The tax commissioner shall make the data 7509
available to the director of budget and management for this 7510
purpose. 7511

Money in the Ohio state racing commission fund shall be 7512
distributed at the discretion of the Ohio state racing 7513
commission for the purpose stated in division (D) (4) of this 7514
section by the end of the month following the end of the 7515
quarterly period. The commission may retain up to five per cent 7516
of the amount transferred to the fund under division (D) (4) of 7517
this section for operating expenses necessary for the 7518
administration of the fund. 7519

Payments from the gross casino revenue county student fund 7520
as required under section 5753.11 of the Revised Code shall be 7521
made by the last day of January and by the last day of August of 7522
each year, beginning in 2013. The tax commissioner shall make 7523
the data available to the director of budget and management for 7524
this purpose. 7525

Of the money credited to the Ohio law enforcement training 7526
fund, the director of budget and management shall distribute 7527
eighty-five per cent of the money to the police officer training 7528
academy fund for the purpose of supporting the law enforcement 7529
training efforts of the Ohio peace officer training academy and 7530
fifteen per cent of the money to the criminal justice services 7531
casino tax revenue fund for the purpose of supporting the law 7532
enforcement training efforts of the division of criminal justice 7533
services. 7534

(E) (1) The tax commissioner shall serve as an agent of the 7535
counties of this state only for the purposes of this division 7536
and solely to make payments directly to municipal corporations 7537
and school districts, as applicable, on the counties' behalf. 7538

(2) On or before the last day of the month following the 7539
end of each calendar quarter, the tax commissioner shall provide 7540
for payment from the funds referenced in divisions (D) (1) and 7541
(3) of this section to each county and municipal corporation as 7542
prescribed in those divisions. 7543

(3) On or before the last day of January and the last day 7544
of August each year, the commissioner shall provide for payments 7545
from the fund referenced in division (D) (2) of this section to 7546
each school district as prescribed in that division. 7547

(F) The director of budget and management shall transfer 7548
one per cent of the money credited to the casino control 7549
commission fund to the casino tax administration fund. The tax 7550
commissioner shall use the casino tax administration fund to 7551
defray the costs incurred in administering the tax levied ~~by~~ 7552
~~this chapter~~ under section 5753.02 of the Revised Code. 7553

(G) All investment earnings of the gross casino revenue 7554

county student fund shall be credited to the fund. 7555

Sec. 5753.031. (A) For the purpose of receiving and 7556
distributing, and accounting for, revenue received from the tax 7557
levied by section 5753.021 of the Revised Code and from fines 7558
imposed under Chapter 3775. of the Revised Code, the following 7559
funds are created in the state treasury: 7560

(1) The sports gaming revenue fund; 7561

(2) The sports gaming tax administration fund, which the 7562
tax commissioner shall use to defray the costs incurred in 7563
administering the tax levied by section 5753.021 of the Revised 7564
Code; 7565

(3) The sports gaming profits education fund, which shall 7566
be used for the support of public and nonpublic education for 7567
students in grades kindergarten through twelve as determined in 7568
appropriations made by the general assembly; 7569

(4) The problem sports gaming fund. 7570

(B) (1) All of the following shall be deposited into the 7571
sports gaming revenue fund: 7572

(a) All money collected from the tax levied under section 7573
5753.021 of the Revised Code; 7574

(b) The fees for an initial or renewed sports gaming 7575
proprietor license collected under division (D) of section 7576
3775.04 of the Revised Code; 7577

(c) The fees for an initial or renewed management services 7578
provider license collected under division (B) (3) of section 7579
3775.05 of the Revised Code; 7580

(d) Unclaimed winnings collected under division (F) of 7581

section 3775.09 of the Revised Code; 7582

(e) Any fines collected under Chapter 3775. of the Revised Code. 7583
7584

(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. 7585
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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. 7589
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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. 7595
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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: 7601
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(a) Ninety-eight per cent to the sports gaming profits education fund; 7607
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(b) Two per cent to the problem sports gaming fund. 7609

(D) All interest generated by the funds created under this section shall be credited back to them. 7610
7611

Sec. 5753.04. (A) Daily each day banks are open for 7612
business, not later than noon, a ~~casino operator~~ each taxpayer 7613
shall file a return electronically with the tax commissioner. 7614
The return shall be in the form required by the tax 7615
commissioner, and shall reflect the relevant tax period. The 7616
return shall include, but is not limited to, the amount of the 7617
~~casino operator's~~ taxpayer's gross casino revenue or sports 7618
gaming receipts for the tax period and the amount of tax due 7619
under section 5753.02 or 5753.021 of the Revised Code for the 7620
tax period. The ~~casino operator~~ taxpayer shall remit 7621
electronically with the return the tax due. 7622

(B) If a sports gaming proprietor's sports gaming receipts 7623
for a tax period are less than zero because the winnings paid by 7624
the proprietor to wagerers exceeds the proprietor's total gross 7625
receipts from the operation of sports gaming for that tax 7626
period, the tax commissioner shall allow the proprietor to carry 7627
forward the deficit to subsequent tax periods until the 7628
proprietor's sports gaming receipts are greater than zero. 7629

A deficit may not be carried back to a prior tax period 7630
and no payment previously made shall be refunded, except if the 7631
proprietor surrenders its sports gaming proprietor license and 7632
the proprietor's last return reported a deficit. In that case, 7633
the commissioner shall multiply the deficit by ten per cent and 7634
pay that amount to the proprietor in the manner prescribed by 7635
the commissioner. 7636

(C) If ~~the~~ a casino operator or sports gaming proprietor 7637
ceases to be a taxpayer at any time, the ~~casino operator~~ or 7638
proprietor shall indicate the last date for which the ~~casino~~ 7639

operator or proprietor was liable for the tax. The return shall 7640
include a space for this purpose. 7641

(D) Except as otherwise provided in division (A) of 7642
section 3775.13 of the Revised Code, the information in a return 7643
a sports gaming proprietor files with the tax commissioner under 7644
this section concerning sports gaming receipts is subject to 7645
disclosure as a public record under section 149.43 of the 7646
Revised Code. 7647

Sec. 5753.05. (A) (1) A ~~casino operator taxpayer~~ who fails 7648
to file a return or to remit the tax due as required by section 7649
5753.04 of the Revised Code shall pay a penalty not to exceed 7650
the greater of five hundred dollars or ten per cent of the tax 7651
due. 7652

(2) If the tax commissioner finds additional tax to be 7653
due, the tax commissioner may impose an additional penalty of up 7654
to fifteen per cent of the additional tax found to be due. A 7655
delinquent payment of tax made as the result of a notice or an 7656
audit is subject to the additional penalty imposed by this 7657
division. 7658

(3) If a ~~casino operator taxpayer~~ fails to file a return 7659
electronically or to remit the tax electronically, the tax 7660
commissioner may impose an additional penalty of fifty dollars 7661
or ten per cent of the tax due as shown on the return, whichever 7662
is greater. 7663

(B) If the tax due under section 5753.02 or 5753.021 of 7664
the Revised Code is not timely paid, the ~~casino operator~~ 7665
taxpayer shall pay interest at the rate per annum prescribed in 7666
section 5703.47 of the Revised Code beginning on the day the tax 7667
was due through the day the tax is paid or an assessment is 7668

issued, whichever occurs first. 7669

(C) The tax commissioner shall collect any penalty or 7670
interest as if it were the tax levied by section 5753.02 or 7671
5753.021 of the Revised Code, as applicable. Penalties and 7672
interest shall be treated as if they were revenue arising from 7673
the applicable tax levied by section 5753.02 of the Revised 7674
Code. 7675

(D) The tax commissioner may abate all or a portion of any 7676
penalty imposed under this section and may adopt rules governing 7677
abatements. 7678

(E) If a casino operator or sports gaming proprietor fails 7679
to file a return or remit the tax due as required by section 7680
5753.04 of the Revised Code within a period of one year after 7681
the due date for filing the return or remitting the tax, the 7682
Ohio casino control commission may suspend the ~~casino operator's~~ 7683
or proprietor's license. 7684

Sec. 5753.06. (A) A ~~casino operator taxpayer~~ may apply to 7685
the tax commissioner for refund of the amount of taxes under 7686
section 5753.02 or 5753.021 of the Revised Code that were 7687
overpaid, paid illegally or erroneously, or paid on an illegal 7688
or erroneous assessment. The application shall be on a form 7689
prescribed by the tax commissioner. The ~~casino operator taxpayer~~ 7690
shall provide the amount of the requested refund along with the 7691
claimed reasons for, and documentation to support, the issuance 7692
of a refund. The ~~casino operator taxpayer~~ shall file the 7693
application with the tax commissioner within four years after 7694
the date the payment was made, unless the applicant has waived 7695
the time limitation under division (D) of section 5753.07 of the 7696
Revised Code. In the latter event, the four-year limitation is 7697
extended for the same period of time as the waiver. 7698

(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 "debt to the state" as used in this section unless the liability underlying the debt to the state has become incontestable

because the time for appealing, reconsidering, reassessing, or 7729
otherwise questioning the liability has expired or the liability 7730
has been finally determined to be valid. 7731

If a ~~casino operator taxpayer~~ who is entitled to a refund 7732
under section 5753.06 of the Revised Code owes a debt to the 7733
state, the amount refundable may be applied in satisfaction of 7734
the debt to the state. If the amount refundable is less than the 7735
amount of the debt to the state, the amount refundable may be 7736
applied in partial satisfaction of the debt. If the amount 7737
refundable is greater than the amount of the debt, the amount 7738
refundable remaining after satisfaction of the debt shall be 7739
refunded to the ~~casino operator taxpayer~~. 7740

Sec. 5753.07. (A) (1) The tax commissioner may issue an 7741
assessment, based on any information in the tax commissioner's 7742
possession, against a ~~casino operator taxpayer~~ who fails to pay 7743
the tax levied under section 5753.02 or 5753.021 of the Revised 7744
Code or to file a return under section 5753.04 of the Revised 7745
Code. The tax commissioner shall give the ~~casino operator~~ 7746
taxpayer written notice of the assessment under section 5703.37 7747
of the Revised Code. With the notice, the tax commissioner shall 7748
include instructions on how to petition for reassessment and on 7749
how to request a hearing with respect to the petition. 7750

(2) Unless the ~~casino operator taxpayer~~, within sixty days 7751
after service of the notice of assessment, files with the tax 7752
commissioner, either personally or by certified mail, a written 7753
petition signed by the ~~casino operator taxpayer~~, or by the 7754
~~casino operator's taxpayer's~~ authorized agent who has knowledge 7755
of the facts, the assessment becomes final, and the amount of 7756
the assessment is due and payable from the ~~casino operator~~ 7757
taxpayer to the treasurer of state. The petition shall indicate 7758

the ~~casino operator's taxpayer's~~ objections to the assessment. 7759
Additional objections may be raised in writing if they are 7760
received by the tax commissioner before the date shown on the 7761
final determination. 7762

(3) If a petition for reassessment has been properly 7763
filed, the tax commissioner shall proceed under section 5703.60 7764
of the Revised Code. 7765

(4) After an assessment becomes final, if any portion of 7766
the assessment, including penalties and accrued interest, 7767
remains unpaid, the tax commissioner may file a certified copy 7768
of the entry making the assessment final in the office of the 7769
clerk of the court of common pleas of Franklin county or in the 7770
office of the clerk of the court of common pleas of the county 7771
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 7772
~~operator's taxpayer's~~ casino facility or sports gaming facility 7773
is located, or the ~~casino operator's taxpayer's~~ principal place 7774
of business in this state is located. Immediately upon the 7775
filing of the entry, the clerk shall enter a judgment for the 7776
state against the taxpayer assessed in the amount shown on the 7777
entry. The judgment may be filed by the clerk in a loose-leaf 7778
book entitled, "special judgments for the gross casino revenue 7779
tax and sports gaming receipts tax." The judgment has the same 7780
effect as other judgments. Execution shall issue upon the 7781
judgment at the request of the tax commissioner, and all laws 7782
applicable to sales on execution apply to sales made under the 7783
judgment. 7784

(5) If the assessment is not paid in its entirety within 7785
sixty days after the day the assessment was issued, the portion 7786
of the assessment consisting of tax due shall bear interest at 7787
the rate per annum prescribed by section 5703.47 of the Revised 7788

Code from the day the tax commissioner issued the assessment 7789
until the assessment is paid or until it is certified to the 7790
attorney general for collection under section 131.02 of the 7791
Revised Code, whichever comes first. If the unpaid portion of 7792
the assessment is certified to the attorney general for 7793
collection, the entire unpaid portion of the assessment shall 7794
bear interest at the rate per annum prescribed by section 7795
5703.47 of the Revised Code from the date of certification until 7796
the date it is paid in its entirety. Interest shall be paid in 7797
the same manner as the tax levied under section 5753.02 or 7798
5753.021 of the Revised Code, as applicable, and may be 7799
collected by the issuance of an assessment under this section. 7800

(B) If the tax commissioner believes that collection of 7801
the tax levied under section 5753.02 or 5753.021 of the Revised 7802
Code will be jeopardized unless proceedings to collect or secure 7803
collection of the tax are instituted without delay, the 7804
commissioner may issue a jeopardy assessment against the ~~casino-~~ 7805
~~operator who taxpayer~~ that is liable for the tax. Immediately 7806
upon the issuance of a jeopardy assessment, the tax commissioner 7807
shall file an entry with the clerk of the court of common pleas 7808
in the manner prescribed by division (A) (4) of this section, and 7809
the clerk shall proceed as directed in that division. Notice of 7810
the jeopardy assessment shall be served on the ~~casino-operator-~~ 7811
~~taxpayer~~ or the ~~casino-operator's~~ taxpayer's authorized agent 7812
under section 5703.37 of the Revised Code within five days after 7813
the filing of the entry with the clerk. The total amount 7814
assessed is immediately due and payable, unless the ~~casino-~~ 7815
~~operator taxpayer~~ assessed files a petition for reassessment 7816
under division (A) (2) of this section and provides security in a 7817
form satisfactory to the tax commissioner that is in an amount 7818
sufficient to satisfy the unpaid balance of the assessment. If a 7819

petition for reassessment has been filed, and if satisfactory 7820
security has been provided, the tax commissioner shall proceed 7821
under division (A) (3) of this section. Full or partial payment 7822
of the assessment does not prejudice the tax commissioner's 7823
consideration of the petition for reassessment. 7824

(C) The tax commissioner shall immediately forward to the 7825
treasurer of state all amounts the tax commissioner receives 7826
under this section, and the amounts forwarded shall be treated 7827
as if they were revenue arising from the tax levied under 7828
section 5753.02 or 5753.021 of the Revised Code, as applicable. 7829

(D) Except as otherwise provided in this division, no 7830
assessment shall be issued against a ~~casino operator taxpayer~~ 7831
for the tax levied under section 5753.02 or 5753.021 of the 7832
Revised Code more than four years after the due date for filing 7833
the return for the tax period for which the tax was reported, or 7834
more than four years after the return for the tax period was 7835
filed, whichever is later. This division does not bar an 7836
assessment against a ~~casino operator taxpayer~~ who fails to file 7837
a return as required by section 5753.04 of the Revised Code or 7838
who files a fraudulent return, or when the ~~casino operator~~ 7839
~~taxpayer~~ and the tax commissioner waive in writing the time 7840
limitation. 7841

(E) If the tax commissioner possesses information that 7842
indicates that the amount of tax a ~~casino operator taxpayer~~ is 7843
liable to pay under section 5753.02 or 5753.021 of the Revised 7844
Code exceeds the amount the ~~casino operator taxpayer~~ paid, the 7845
tax commissioner may audit a sample of the ~~casino operator's~~ 7846
taxpayer's gross casino revenue or sports gaming receipts, as 7847
applicable, over a representative period of time to ascertain 7848
the amount of tax due, and may issue an assessment based on the 7849

audit. The tax commissioner shall make a good faith effort to 7850
reach agreement with the ~~casino operator~~ taxpayer in selecting a 7851
representative sample. The tax commissioner may apply a sampling 7852
method only if the tax commissioner has prescribed the method by 7853
rule. 7854

(F) If the whereabouts of a ~~casino operator~~ taxpayer who 7855
is liable for the tax levied under section 5753.02 or 5753.021 7856
of the Revised Code are unknown to the tax commissioner, the tax 7857
commissioner shall proceed under section 5703.37 of the Revised 7858
Code. 7859

~~(G) If a casino operator fails to pay the tax levied under 7860
section 5753.02 of the Revised Code within a period of one year 7861
after the due date for remitting the tax, the Ohio casino 7862
control commission may suspend the casino operator's license. 7863~~

Sec. 5753.08. If a ~~casino operator~~ taxpayer who is liable 7864
for the tax levied under section 5753.02 or 5753.021 of the 7865
Revised Code sells ~~the~~ a casino facility or sports gaming 7866
facility, disposes of ~~the~~ a casino facility or sports gaming 7867
facility in any manner other than in the regular course of 7868
business, or quits the casino gaming or sports gaming business, 7869
any tax owed by that person becomes immediately due and payable, 7870
and the person shall pay the tax due, including any applicable 7871
penalties and interest. The person's successor shall withhold a 7872
sufficient amount of the purchase money to cover the amounts due 7873
and unpaid until the predecessor produces a receipt from the tax 7874
commissioner showing that the amounts due have been paid or a 7875
certificate indicating that no taxes are due. If the successor 7876
fails to withhold purchase money, the successor is personally 7877
liable, up to the purchase money amount, for amounts that were 7878
unpaid during the operation of the business by the predecessor. 7879

Sec. 5753.10. The tax commissioner may prescribe 7880
requirements for the keeping of records and pertinent documents, 7881
for the filing of copies of federal income tax returns and 7882
determinations, and for computations reconciling federal income 7883
tax returns with the return required by section 5753.04 of the 7884
Revised Code. The tax commissioner may require a ~~casino operator~~ 7885
taxpayer, by rule or by notice served on the ~~casino operator~~ 7886
taxpayer, to keep records and other documents that the tax 7887
commissioner considers necessary to show the extent to which the 7888
~~casino operator taxpayer~~ is subject to this chapter. The records 7889
and other documents shall be open to inspection by the tax 7890
commissioner during business hours, and shall be preserved for a 7891
period of four years unless the tax commissioner, in writing, 7892
consents to their destruction within that period, or by order 7893
served on the ~~casino operator taxpayer~~ requires that they be 7894
kept longer. If the records are normally kept electronically by 7895
the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ 7896
shall provide the records to the tax commissioner electronically 7897
at the tax commissioner's request. 7898

Any information required by the tax commissioner under 7899
this section is confidential under section 5703.21 of the 7900
Revised Code. 7901

Section 2. That existing sections 109.32, 109.572, 7902
718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 7903
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 7904
2915.13, 3123.89, 3123.90, 3770.03, 3770.06, 3770.07, 3770.071, 7905
3770.073, 3770.10, 3772.01, 3772.02, 3772.03, 3772.062, 3772.07, 7906
5703.21, 5747.02, 5747.062, 5747.063, 5747.08, 5747.20, 5751.01, 7907
5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 7908
5753.08, and 5753.10 of the Revised Code are hereby repealed. 7909

Section 3. All of the following shall begin not earlier than January 1, 2022:

(A) The operation of sports gaming under Chapter 3775. of the Revised Code, as enacted by this act;

(B) The operation of the sports gaming lottery under section 3770.23 of the Revised Code, as enacted by this act;

(C) The operation of electronic instant bingo under Chapter 2915. of the Revised Code, as amended by this act.

Section 4. (A) Notwithstanding division (F) of section 121.95 of the Revised Code, during the first year after the effective date of this section, both of the following apply:

(1) The Ohio Casino Control Commission may adopt new regulatory restrictions pursuant to Chapter 3775. of the Revised Code, as enacted by this act, without simultaneously removing two or more other existing regulatory restrictions.

(2) The State Lottery Commission may adopt new regulatory restrictions pursuant to section 3770.23 of the Revised Code, as enacted by this act, without simultaneously removing two or more other existing regulatory restrictions.

(B) As soon as practicable after the date that is one year after the effective date of this section, the Ohio Casino Control Commission and the State Lottery Commission shall update their base inventories of regulatory restrictions created under section 121.95 of the Revised Code to include each new regulatory restriction described in division (A) (1) or (2) of this section, as applicable.

Section 5. (A) There is the Select Committee on iLottery, which shall study the potential effect of online lottery ticket

sales on retail lottery ticket sales in this state. 7938

(B) The Select Committee shall consist of the following 7939
nine members: 7940

(1) Two members of the Senate appointed by the President 7941
of the Senate; 7942

(2) One member of the Senate appointed by the Senate 7943
Minority Leader; 7944

(3) Two members of the House of Representatives appointed 7945
by the Speaker of the House of Representatives; 7946

(4) One member of the House of Representatives appointed 7947
by the Minority Leader of the House of Representatives; 7948

(5) One member of the public appointed by the President of 7949
the Senate; 7950

(6) One member of the public appointed by the Speaker of 7951
the House of Representatives; 7952

(7) One member of the public appointed by the Governor. 7953

(C) The Select Committee shall elect a chairperson from 7954
among its members. Vacancies on the Select Committee shall be 7955
filled in the manner provided for original appointments. Members 7956
of the Select Committee shall serve without compensation. 7957

(D) Not later than January 1, 2022, the Select Committee 7958
shall submit a report of its findings to the General Assembly. 7959
After it submits the report, the Select Committee shall cease to 7960
exist. 7961

Section 6. Sections 109.572, 2915.081, 2915.082, 3770.073, 7962
3772.01, and 3772.07 of the Revised Code as presented in this 7963
act take effect on the later of October 9, 2021, or the 7964

effective date of this section. (October 9, 2021, is the 7965
effective date of earlier amendments to those sections by H.B. 7966
263 of the 133rd General Assembly.) 7967

Section 7. The General Assembly, applying the principle 7968
stated in division (B) of section 1.52 of the Revised Code that 7969
amendments are to be harmonized if reasonably capable of 7970
simultaneous operation, finds that the following sections, 7971
presented in this act as composites of the sections as amended 7972
by the acts indicated, are the resulting versions of the 7973
sections in effect prior to the effective date of the sections 7974
as presented in this act: 7975

Section 109.572 of the Revised Code as amended by both 7976
H.B. 263 and S.B. 260 of the 133rd General Assembly. 7977

Section 3772.03 of the Revised Code as amended by both 7978
H.B. 49 and H.B. 132 of the 132nd General Assembly. 7979

Section 5751.01 of the Revised Code as amended by H.B. 7980
150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General 7981
Assembly. 7982