

**As Reported by the Committee of Conference**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Am. H. B. No. 29**

**Representatives Wiggam, Miller, A.**

**Cosponsors: Representatives Lipps, Seitz, Lampton, Ghanbari, Young, T., Weinstein, Crawley, Fowler Arthur, Gross, Sheehy, Abrams, Bird, Boyd, Brown, Carruthers, Crossman, Galonski, Householder, Lanese, Leland, Lepore-Hagan, Lightbody, Liston, Miller, J., O'Brien, Patton, Plummer, Ray, Robinson, Russo, Smith, K., Smith, M., Sobecki, Troy, Speaker Cupp Senators Johnson, Fedor, Antani, Antonio, Blessing, Brenner, Cirino, Craig, Gavarone, Hackett, Hoagland, Huffman, S., Lang, Manning, McColley, Reineke, Romanchuk, Rulli, Schuring, Sykes, Thomas, Williams, Wilson, Yuko**

---

**A BILL**

To amend sections 109.572, 121.95, 718.031, 718.08, 1  
2915.081, 2935.01, 3123.89, 3123.90, 3770.03, 2  
3770.06, 3770.07, 3770.10, 3772.01, 3772.02, 3  
3772.03, 3772.031, 3772.04, 3772.062, 3772.07, 4  
5703.21, 5747.02, 5747.062, 5747.063, 5747.064, 5  
5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 6  
5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 7  
and 5753.10; to enact sections 3770.23, 3770.24, 8  
3770.25, 3775.01, 3775.02, 3775.03, 3775.04, 9  
3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 10  
3775.08, 3775.09, 3775.091, 3775.10, 3775.11, 11  
3775.12, 3775.13, 3775.14, 3775.15, 3775.16, 12  
3775.99, 5753.021, 5753.031, 5753.12, and 13  
5902.22; and to repeal section 3772.28 of the 14  
Revised Code to legalize and regulate sports 15  
gaming in this state, to levy a tax on 16  
businesses that provide sports gaming, and to 17  
make other changes to the Gambling Law. 18

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

**Section 1.** That sections 109.572, 121.95, 718.031, 718.08, 19  
2915.081, 2935.01, 3123.89, 3123.90, 3770.03, 3770.06, 3770.07, 20  
3770.10, 3772.01, 3772.02, 3772.03, 3772.031, 3772.04, 3772.062, 21  
3772.07, 5703.21, 5747.02, 5747.062, 5747.063, 5747.064, 22  
5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 23  
5753.061, 5753.07, 5753.08, and 5753.10 be amended and sections 24  
3770.23, 3770.24, 3770.25, 3775.01, 3775.02, 3775.03, 3775.04, 25  
3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 3775.08, 3775.09, 26  
3775.091, 3775.10, 3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 27  
3775.16, 3775.99, 5753.021, 5753.031, 5753.12, and 5902.22 of 28  
the Revised Code be enacted to read as follows: 29

**Sec. 109.572.** (A) (1) Upon receipt of a request pursuant to 30  
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 31  
Code, a completed form prescribed pursuant to division (C) (1) of 32  
this section, and a set of fingerprint impressions obtained in 33  
the manner described in division (C) (2) of this section, the 34  
superintendent of the bureau of criminal identification and 35  
investigation shall conduct a criminal records check in the 36  
manner described in division (B) of this section to determine 37  
whether any information exists that indicates that the person 38  
who is the subject of the request previously has been convicted 39  
of or pleaded guilty to any of the following: 40

(a) A violation of section 2903.01, 2903.02, 2903.03, 41  
2903.04, 2903.041, 2903.06, 2903.08, 2903.11, 2903.12, 2903.13, 42  
2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 43  
2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 44  
2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.25, 45  
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 46

2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 47  
2923.12, 2923.13, 2923.161, 2923.17, 2923.21, 2923.42, 2925.02, 48  
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.13, 2925.22, 49  
2925.23, 2925.24, 2925.31, 2925.32, 2925.36, 2925.37, or 3716.11 50  
of the Revised Code, felonious sexual penetration in violation 51  
of former section 2907.12 of the Revised Code, a violation of 52  
section 2905.04 of the Revised Code as it existed prior to July 53  
1, 1996, a violation of section 2919.23 of the Revised Code that 54  
would have been a violation of section 2905.04 of the Revised 55  
Code as it existed prior to July 1, 1996, had the violation been 56  
committed prior to that date, or a violation of section 2925.11 57  
of the Revised Code that is not a minor drug possession offense; 58

(b) A violation of an existing or former law of this 59  
state, any other state, or the United States that is 60  
substantially equivalent to any of the offenses listed in 61  
division (A) (1) (a) of this section; 62

(c) If the request is made pursuant to section 3319.39 of 63  
the Revised Code for an applicant who is a teacher, any offense 64  
specified under section 9.79 of the Revised Code or in section 65  
3319.31 of the Revised Code. 66

(2) On receipt of a request pursuant to section 3712.09 or 67  
3721.121 of the Revised Code, a completed form prescribed 68  
pursuant to division (C) (1) of this section, and a set of 69  
fingerprint impressions obtained in the manner described in 70  
division (C) (2) of this section, the superintendent of the 71  
bureau of criminal identification and investigation shall 72  
conduct a criminal records check with respect to any person who 73  
has applied for employment in a position for which a criminal 74  
records check is required by those sections. The superintendent 75  
shall conduct the criminal records check in the manner described 76

in division (B) of this section to determine whether any 77  
information exists that indicates that the person who is the 78  
subject of the request previously has been convicted of or 79  
pleaded guilty to any of the following: 80

(a) A violation of section 2903.01, 2903.02, 2903.03, 81  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 82  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 83  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 84  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 85  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 86  
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 87  
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 88  
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 89

(b) An existing or former law of this state, any other 90  
state, or the United States that is substantially equivalent to 91  
any of the offenses listed in division (A)(2)(a) of this 92  
section. 93

(3) On receipt of a request pursuant to section 173.27, 94  
173.38, 173.381, 3740.11, 5119.34, 5164.34, 5164.341, 5164.342, 95  
5123.081, or 5123.169 of the Revised Code, a completed form 96  
prescribed pursuant to division (C)(1) of this section, and a 97  
set of fingerprint impressions obtained in the manner described 98  
in division (C)(2) of this section, the superintendent of the 99  
bureau of criminal identification and investigation shall 100  
conduct a criminal records check of the person for whom the 101  
request is made. The superintendent shall conduct the criminal 102  
records check in the manner described in division (B) of this 103  
section to determine whether any information exists that 104  
indicates that the person who is the subject of the request 105  
previously has been convicted of, has pleaded guilty to, or 106

(except in the case of a request pursuant to section 5164.34, 107  
5164.341, or 5164.342 of the Revised Code) has been found 108  
eligible for intervention in lieu of conviction for any of the 109  
following, regardless of the date of the conviction, the date of 110  
entry of the guilty plea, or (except in the case of a request 111  
pursuant to section 5164.34, 5164.341, or 5164.342 of the 112  
Revised Code) the date the person was found eligible for 113  
intervention in lieu of conviction: 114

(a) A violation of section 959.13, 959.131, 2903.01, 115  
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 116  
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 117  
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 118  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 119  
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 120  
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 121  
2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 122  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 123  
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 124  
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 125  
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 126  
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24, 127  
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 128  
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 129  
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 130  
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 131  
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.141, 2925.22, 132  
2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 133  
of the Revised Code; 134

(b) Felonious sexual penetration in violation of former 135  
section 2907.12 of the Revised Code; 136

(c) A violation of section 2905.04 of the Revised Code as	137
it existed prior to July 1, 1996;	138
(d) A violation of section 2923.01, 2923.02, or 2923.03 of	139
the Revised Code when the underlying offense that is the object	140
of the conspiracy, attempt, or complicity is one of the offenses	141
listed in divisions (A) (3) (a) to (c) of this section;	142
(e) A violation of an existing or former municipal	143
ordinance or law of this state, any other state, or the United	144
States that is substantially equivalent to any of the offenses	145
listed in divisions (A) (3) (a) to (d) of this section.	146
(4) On receipt of a request pursuant to section 2151.86 or	147
2151.904 of the Revised Code, a completed form prescribed	148
pursuant to division (C) (1) of this section, and a set of	149
fingerprint impressions obtained in the manner described in	150
division (C) (2) of this section, the superintendent of the	151
bureau of criminal identification and investigation shall	152
conduct a criminal records check in the manner described in	153
division (B) of this section to determine whether any	154
information exists that indicates that the person who is the	155
subject of the request previously has been convicted of or	156
pleaded guilty to any of the following:	157
(a) A violation of section 959.13, 2903.01, 2903.02,	158
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16,	159
2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05,	160
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08,	161
2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32,	162
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22,	163
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49,	164
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12,	165
2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06,	166

2927.12, or 3716.11 of the Revised Code, a violation of section 167  
2905.04 of the Revised Code as it existed prior to July 1, 1996, 168  
a violation of section 2919.23 of the Revised Code that would 169  
have been a violation of section 2905.04 of the Revised Code as 170  
it existed prior to July 1, 1996, had the violation been 171  
committed prior to that date, a violation of section 2925.11 of 172  
the Revised Code that is not a minor drug possession offense, 173  
two or more OVI or OVUAC violations committed within the three 174  
years immediately preceding the submission of the application or 175  
petition that is the basis of the request, or felonious sexual 176  
penetration in violation of former section 2907.12 of the 177  
Revised Code; 178

(b) A violation of an existing or former law of this 179  
state, any other state, or the United States that is 180  
substantially equivalent to any of the offenses listed in 181  
division (A) (4) (a) of this section. 182

(5) Upon receipt of a request pursuant to section 5104.013 183  
of the Revised Code, a completed form prescribed pursuant to 184  
division (C) (1) of this section, and a set of fingerprint 185  
impressions obtained in the manner described in division (C) (2) 186  
of this section, the superintendent of the bureau of criminal 187  
identification and investigation shall conduct a criminal 188  
records check in the manner described in division (B) of this 189  
section to determine whether any information exists that 190  
indicates that the person who is the subject of the request has 191  
been convicted of or pleaded guilty to any of the following: 192

(a) A violation of section 2151.421, 2903.01, 2903.02, 193  
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 194  
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 195  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 196

2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25,	197
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02,	198
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12,	199
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11,	200
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41,	201
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47,	202
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12,	203
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11,	204
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13,	205
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or	206
3716.11 of the Revised Code, felonious sexual penetration in	207
violation of former section 2907.12 of the Revised Code, a	208
violation of section 2905.04 of the Revised Code as it existed	209
prior to July 1, 1996, a violation of section 2919.23 of the	210
Revised Code that would have been a violation of section 2905.04	211
of the Revised Code as it existed prior to July 1, 1996, had the	212
violation been committed prior to that date, a violation of	213
section 2925.11 of the Revised Code that is not a minor drug	214
possession offense, a violation of section 2923.02 or 2923.03 of	215
the Revised Code that relates to a crime specified in this	216
division, or a second violation of section 4511.19 of the	217
Revised Code within five years of the date of application for	218
licensure or certification.	219
(b) A violation of an existing or former law of this	220
state, any other state, or the United States that is	221
substantially equivalent to any of the offenses or violations	222
described in division (A) (5) (a) of this section.	223
(6) Upon receipt of a request pursuant to section 5153.111	224
of the Revised Code, a completed form prescribed pursuant to	225
division (C) (1) of this section, and a set of fingerprint	226
impressions obtained in the manner described in division (C) (2)	227



of this section, the superintendent of the bureau of criminal 228  
identification and investigation shall conduct a criminal 229  
records check in the manner described in division (B) of this 230  
section to determine whether any information exists that 231  
indicates that the person who is the subject of the request 232  
previously has been convicted of or pleaded guilty to any of the 233  
following: 234

(a) A violation of section 2903.01, 2903.02, 2903.03, 235  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 236  
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 237  
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 238  
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 239  
2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 240  
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 241  
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 242  
Code, felonious sexual penetration in violation of former 243  
section 2907.12 of the Revised Code, a violation of section 244  
2905.04 of the Revised Code as it existed prior to July 1, 1996, 245  
a violation of section 2919.23 of the Revised Code that would 246  
have been a violation of section 2905.04 of the Revised Code as 247  
it existed prior to July 1, 1996, had the violation been 248  
committed prior to that date, or a violation of section 2925.11 249  
of the Revised Code that is not a minor drug possession offense; 250

(b) A violation of an existing or former law of this 251  
state, any other state, or the United States that is 252  
substantially equivalent to any of the offenses listed in 253  
division (A) (6) (a) of this section. 254

(7) On receipt of a request for a criminal records check 255  
from an individual pursuant to section 4749.03 or 4749.06 of the 256  
Revised Code, accompanied by a completed copy of the form 257

prescribed in division (C) (1) of this section and a set of 258  
fingerprint impressions obtained in a manner described in 259  
division (C) (2) of this section, the superintendent of the 260  
bureau of criminal identification and investigation shall 261  
conduct a criminal records check in the manner described in 262  
division (B) of this section to determine whether any 263  
information exists indicating that the person who is the subject 264  
of the request has been convicted of or pleaded guilty to any 265  
criminal offense in this state or in any other state. If the 266  
individual indicates that a firearm will be carried in the 267  
course of business, the superintendent shall require information 268  
from the federal bureau of investigation as described in 269  
division (B) (2) of this section. Subject to division (F) of this 270  
section, the superintendent shall report the findings of the 271  
criminal records check and any information the federal bureau of 272  
investigation provides to the director of public safety. 273

(8) On receipt of a request pursuant to section 1321.37, 274  
1321.53, or 4763.05 of the Revised Code, a completed form 275  
prescribed pursuant to division (C) (1) of this section, and a 276  
set of fingerprint impressions obtained in the manner described 277  
in division (C) (2) of this section, the superintendent of the 278  
bureau of criminal identification and investigation shall 279  
conduct a criminal records check with respect to any person who 280  
has applied for a license, permit, or certification from the 281  
department of commerce or a division in the department. The 282  
superintendent shall conduct the criminal records check in the 283  
manner described in division (B) of this section to determine 284  
whether any information exists that indicates that the person 285  
who is the subject of the request previously has been convicted 286  
of or pleaded guilty to any criminal offense in this state, any 287  
other state, or the United States. 288

(9) On receipt of a request for a criminal records check	289
from the treasurer of state under section 113.041 of the Revised	290
Code or from an individual under section 928.03, 4701.08,	291
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53,	292
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15,	293
4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202,	294
4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.202,	295
4751.21, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032,	296
4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06,	297
4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised	298
Code, accompanied by a completed form prescribed under division	299
(C) (1) of this section and a set of fingerprint impressions	300
obtained in the manner described in division (C) (2) of this	301
section, the superintendent of the bureau of criminal	302
identification and investigation shall conduct a criminal	303
records check in the manner described in division (B) of this	304
section to determine whether any information exists that	305
indicates that the person who is the subject of the request has	306
been convicted of or pleaded guilty to any criminal offense in	307
this state or any other state. Subject to division (F) of this	308
section, the superintendent shall send the results of a check	309
requested under section 113.041 of the Revised Code to the	310
treasurer of state and shall send the results of a check	311
requested under any of the other listed sections to the	312
licensing board specified by the individual in the request.	313
(10) On receipt of a request pursuant to section 124.74,	314
718.131, 1121.23, 1315.141, 1733.47, or 1761.26 of the Revised	315
Code, a completed form prescribed pursuant to division (C) (1) of	316
this section, and a set of fingerprint impressions obtained in	317
the manner described in division (C) (2) of this section, the	318
superintendent of the bureau of criminal identification and	319

investigation shall conduct a criminal records check in the 320  
manner described in division (B) of this section to determine 321  
whether any information exists that indicates that the person 322  
who is the subject of the request previously has been convicted 323  
of or pleaded guilty to any criminal offense under any existing 324  
or former law of this state, any other state, or the United 325  
States. 326

(11) On receipt of a request for a criminal records check 327  
from an appointing or licensing authority under section 3772.07 328  
of the Revised Code, a completed form prescribed under division 329  
(C)(1) of this section, and a set of fingerprint impressions 330  
obtained in the manner prescribed in division (C)(2) of this 331  
section, the superintendent of the bureau of criminal 332  
identification and investigation shall conduct a criminal 333  
records check in the manner described in division (B) of this 334  
section to determine whether any information exists that 335  
indicates that the person who is the subject of the request 336  
previously has been convicted of or pleaded guilty or no contest 337  
to any offense under any existing or former law of this state, 338  
any other state, or the United States that makes the person 339  
ineligible for appointment or retention under section 3772.07 of 340  
the Revised Code or that is a disqualifying offense as defined 341  
in that section 3772.07 of the Revised Code or substantially 342  
equivalent to such an a disqualifying offense, as applicable. 343

(12) On receipt of a request pursuant to section 2151.33 344  
or 2151.412 of the Revised Code, a completed form prescribed 345  
pursuant to division (C)(1) of this section, and a set of 346  
fingerprint impressions obtained in the manner described in 347  
division (C)(2) of this section, the superintendent of the 348  
bureau of criminal identification and investigation shall 349  
conduct a criminal records check with respect to any person for 350

whom a criminal records check is required under that section. 351  
The superintendent shall conduct the criminal records check in 352  
the manner described in division (B) of this section to 353  
determine whether any information exists that indicates that the 354  
person who is the subject of the request previously has been 355  
convicted of or pleaded guilty to any of the following: 356

(a) A violation of section 2903.01, 2903.02, 2903.03, 357  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 358  
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 359  
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 360  
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 361  
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 362  
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 363  
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 364  
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 365

(b) An existing or former law of this state, any other 366  
state, or the United States that is substantially equivalent to 367  
any of the offenses listed in division (A)(12)(a) of this 368  
section. 369

(13) On receipt of a request pursuant to section 3796.12 370  
of the Revised Code, a completed form prescribed pursuant to 371  
division (C)(1) of this section, and a set of fingerprint 372  
impressions obtained in a manner described in division (C)(2) of 373  
this section, the superintendent of the bureau of criminal 374  
identification and investigation shall conduct a criminal 375  
records check in the manner described in division (B) of this 376  
section to determine whether any information exists that 377  
indicates that the person who is the subject of the request 378  
previously has been convicted of or pleaded guilty to the 379  
following: 380

(a) A disqualifying offense as specified in rules adopted 381  
under section 9.79 and division (B) (2) (b) of section 3796.03 of 382  
the Revised Code if the person who is the subject of the request 383  
is an administrator or other person responsible for the daily 384  
operation of, or an owner or prospective owner, officer or 385  
prospective officer, or board member or prospective board member 386  
of, an entity seeking a license from the department of commerce 387  
under Chapter 3796. of the Revised Code; 388

(b) A disqualifying offense as specified in rules adopted 389  
under section 9.79 and division (B) (2) (b) of section 3796.04 of 390  
the Revised Code if the person who is the subject of the request 391  
is an administrator or other person responsible for the daily 392  
operation of, or an owner or prospective owner, officer or 393  
prospective officer, or board member or prospective board member 394  
of, an entity seeking a license from the state board of pharmacy 395  
under Chapter 3796. of the Revised Code. 396

(14) On receipt of a request required by section 3796.13 397  
of the Revised Code, a completed form prescribed pursuant to 398  
division (C) (1) of this section, and a set of fingerprint 399  
impressions obtained in a manner described in division (C) (2) of 400  
this section, the superintendent of the bureau of criminal 401  
identification and investigation shall conduct a criminal 402  
records check in the manner described in division (B) of this 403  
section to determine whether any information exists that 404  
indicates that the person who is the subject of the request 405  
previously has been convicted of or pleaded guilty to the 406  
following: 407

(a) A disqualifying offense as specified in rules adopted 408  
under division (B) (8) (a) of section 3796.03 of the Revised Code 409  
if the person who is the subject of the request is seeking 410

employment with an entity licensed by the department of commerce 411  
under Chapter 3796. of the Revised Code; 412

(b) A disqualifying offense as specified in rules adopted 413  
under division (B) (14) (a) of section 3796.04 of the Revised Code 414  
if the person who is the subject of the request is seeking 415  
employment with an entity licensed by the state board of 416  
pharmacy under Chapter 3796. of the Revised Code. 417

(15) On receipt of a request pursuant to section 4768.06 418  
of the Revised Code, a completed form prescribed under division 419  
(C) (1) of this section, and a set of fingerprint impressions 420  
obtained in the manner described in division (C) (2) of this 421  
section, the superintendent of the bureau of criminal 422  
identification and investigation shall conduct a criminal 423  
records check in the manner described in division (B) of this 424  
section to determine whether any information exists indicating 425  
that the person who is the subject of the request has been 426  
convicted of or pleaded guilty to any criminal offense in this 427  
state or in any other state. 428

(16) On receipt of a request pursuant to division (B) of 429  
section 4764.07 or division (A) of section 4735.143 of the 430  
Revised Code, a completed form prescribed under division (C) (1) 431  
of this section, and a set of fingerprint impressions obtained 432  
in the manner described in division (C) (2) of this section, the 433  
superintendent of the bureau of criminal identification and 434  
investigation shall conduct a criminal records check in the 435  
manner described in division (B) of this section to determine 436  
whether any information exists indicating that the person who is 437  
the subject of the request has been convicted of or pleaded 438  
guilty to any criminal offense in any state or the United 439  
States. 440

(17) On receipt of a request for a criminal records check 441  
under section 147.022 of the Revised Code, a completed form 442  
prescribed under division (C)(1) of this section, and a set of 443  
fingerprint impressions obtained in the manner prescribed in 444  
division (C)(2) of this section, the superintendent of the 445  
bureau of criminal identification and investigation shall 446  
conduct a criminal records check in the manner described in 447  
division (B) of this section to determine whether any 448  
information exists that indicates that the person who is the 449  
subject of the request previously has been convicted of or 450  
pleaded guilty or no contest to any criminal offense under any 451  
existing or former law of this state, any other state, or the 452  
United States. 453

(18) Upon receipt of a request pursuant to division (F) of 454  
section 2915.081 or division (E) of section 2915.082 of the 455  
Revised Code, a completed form prescribed under division (C)(1) 456  
of this section, and a set of fingerprint impressions obtained 457  
in the manner described in division (C)(2) of this section, the 458  
superintendent of the bureau of criminal identification and 459  
investigation shall conduct a criminal records check in the 460  
manner described in division (B) of this section to determine 461  
whether any information exists indicating that the person who is 462  
the subject of the request has been convicted of or pleaded 463  
guilty or no contest to any offense that is a violation of 464  
Chapter 2915. of the Revised Code or to any offense under any 465  
existing or former law of this state, any other state, or the 466  
United States that is substantially equivalent to such an 467  
offense. 468

(19) On receipt of a request pursuant to section 3775.03 469  
of the Revised Code, a completed form prescribed under division 470  
(C)(1) of this section, and a set of fingerprint impressions 471



obtained in the manner described in division (C) (2) of this 472  
section, the superintendent of the bureau of criminal 473  
identification and investigation shall conduct a criminal 474  
records check in the manner described in division (B) of this 475  
section and shall request information from the federal bureau of 476  
investigation to determine whether any information exists 477  
indicating that the person who is the subject of the request has 478  
been convicted of any offense under any existing or former law 479  
of this state, any other state, or the United States that is a 480  
disqualifying offense as defined in section 3772.07 of the 481  
Revised Code. 482

(B) Subject to division (F) of this section, the 483  
superintendent shall conduct any criminal records check to be 484  
conducted under this section as follows: 485

(1) The superintendent shall review or cause to be 486  
reviewed any relevant information gathered and compiled by the 487  
bureau under division (A) of section 109.57 of the Revised Code 488  
that relates to the person who is the subject of the criminal 489  
records check, including, if the criminal records check was 490  
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 491  
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 492  
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3740.11, 493  
3712.09, 3721.121, 3772.07, 3775.03, 3796.12, 3796.13, 4729.071, 494  
4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 4764.07, 495  
4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 496  
5123.169, or 5153.111 of the Revised Code, any relevant 497  
information contained in records that have been sealed under 498  
section 2953.32 of the Revised Code; 499

(2) If the request received by the superintendent asks for 500  
information from the federal bureau of investigation, the 501

superintendent shall request from the federal bureau of 502  
investigation any information it has with respect to the person 503  
who is the subject of the criminal records check, including 504  
fingerprint-based checks of national crime information databases 505  
as described in 42 U.S.C. 671 if the request is made pursuant to 506  
section 2151.86 or 5104.013 of the Revised Code or if any other 507  
Revised Code section requires fingerprint-based checks of that 508  
nature, and shall review or cause to be reviewed any information 509  
the superintendent receives from that bureau. If a request under 510  
section 3319.39 of the Revised Code asks only for information 511  
from the federal bureau of investigation, the superintendent 512  
shall not conduct the review prescribed by division (B) (1) of 513  
this section. 514

(3) The superintendent or the superintendent's designee 515  
may request criminal history records from other states or the 516  
federal government pursuant to the national crime prevention and 517  
privacy compact set forth in section 109.571 of the Revised 518  
Code. 519

(4) The superintendent shall include in the results of the 520  
criminal records check a list or description of the offenses 521  
listed or described in the relevant provision of division (A) of 522  
this section. The superintendent shall exclude from the results 523  
any information the dissemination of which is prohibited by 524  
federal law. 525

(5) The superintendent shall send the results of the 526  
criminal records check to the person to whom it is to be sent 527  
not later than the following number of days after the date the 528  
superintendent receives the request for the criminal records 529  
check, the completed form prescribed under division (C) (1) of 530  
this section, and the set of fingerprint impressions obtained in 531

the manner described in division (C) (2) of this section: 532

(a) If the superintendent is required by division (A) of 533  
this section (other than division (A) (3) of this section) to 534  
conduct the criminal records check, thirty; 535

(b) If the superintendent is required by division (A) (3) 536  
of this section to conduct the criminal records check, sixty. 537

(C) (1) The superintendent shall prescribe a form to obtain 538  
the information necessary to conduct a criminal records check 539  
from any person for whom a criminal records check is to be 540  
conducted under this section. The form that the superintendent 541  
prescribes pursuant to this division may be in a tangible 542  
format, in an electronic format, or in both tangible and 543  
electronic formats. 544

(2) The superintendent shall prescribe standard impression 545  
sheets to obtain the fingerprint impressions of any person for 546  
whom a criminal records check is to be conducted under this 547  
section. Any person for whom a records check is to be conducted 548  
under this section shall obtain the fingerprint impressions at a 549  
county sheriff's office, municipal police department, or any 550  
other entity with the ability to make fingerprint impressions on 551  
the standard impression sheets prescribed by the superintendent. 552  
The office, department, or entity may charge the person a 553  
reasonable fee for making the impressions. The standard 554  
impression sheets the superintendent prescribes pursuant to this 555  
division may be in a tangible format, in an electronic format, 556  
or in both tangible and electronic formats. 557

(3) Subject to division (D) of this section, the 558  
superintendent shall prescribe and charge a reasonable fee for 559  
providing a criminal records check under this section. The 560

person requesting the criminal records check shall pay the fee 561  
prescribed pursuant to this division. In the case of a request 562  
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 563  
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 564  
fee shall be paid in the manner specified in that section. 565

(4) The superintendent of the bureau of criminal 566  
identification and investigation may prescribe methods of 567  
forwarding fingerprint impressions and information necessary to 568  
conduct a criminal records check, which methods shall include, 569  
but not be limited to, an electronic method. 570

(D) The results of a criminal records check conducted 571  
under this section, other than a criminal records check 572  
specified in division (A) (7) of this section, are valid for the 573  
person who is the subject of the criminal records check for a 574  
period of one year from the date upon which the superintendent 575  
completes the criminal records check. If during that period the 576  
superintendent receives another request for a criminal records 577  
check to be conducted under this section for that person, the 578  
superintendent shall provide the results from the previous 579  
criminal records check of the person at a lower fee than the fee 580  
prescribed for the initial criminal records check. 581

(E) When the superintendent receives a request for 582  
information from a registered private provider, the 583  
superintendent shall proceed as if the request was received from 584  
a school district board of education under section 3319.39 of 585  
the Revised Code. The superintendent shall apply division (A) (1) 586  
(c) of this section to any such request for an applicant who is 587  
a teacher. 588

(F) (1) Subject to division (F) (2) of this section, all 589  
information regarding the results of a criminal records check 590

conducted under this section that the superintendent reports or 591  
sends under division (A) (7) or (9) of this section to the 592  
director of public safety, the treasurer of state, or the 593  
person, board, or entity that made the request for the criminal 594  
records check shall relate to the conviction of the subject 595  
person, or the subject person's plea of guilty to, a criminal 596  
offense. 597

(2) Division (F) (1) of this section does not limit, 598  
restrict, or preclude the superintendent's release of 599  
information that relates to the arrest of a person who is 600  
eighteen years of age or older, to an adjudication of a child as 601  
a delinquent child, or to a criminal conviction of a person 602  
under eighteen years of age in circumstances in which a release 603  
of that nature is authorized under division (E) (2), (3), or (4) 604  
of section 109.57 of the Revised Code pursuant to a rule adopted 605  
under division (E) (1) of that section. 606

(G) As used in this section: 607

(1) "Criminal records check" means any criminal records 608  
check conducted by the superintendent of the bureau of criminal 609  
identification and investigation in accordance with division (B) 610  
of this section. 611

(2) "Minor drug possession offense" has the same meaning 612  
as in section 2925.01 of the Revised Code. 613

(3) "OVI or OVUAC violation" means a violation of section 614  
4511.19 of the Revised Code or a violation of an existing or 615  
former law of this state, any other state, or the United States 616  
that is substantially equivalent to section 4511.19 of the 617  
Revised Code. 618

(4) "Registered private provider" means a nonpublic school 619

or entity registered with the superintendent of public 620  
instruction under section 3310.41 of the Revised Code to 621  
participate in the autism scholarship program or section 3310.58 622  
of the Revised Code to participate in the Jon Peterson special 623  
needs scholarship program. 624

**Sec. 121.95.** (A) As used in this section, "state agency" 625  
means an administrative department created under section 121.02 626  
of the Revised Code, an administrative department head appointed 627  
under section 121.03 of the Revised Code, and a state agency 628  
organized under an administrative department or administrative 629  
department head. "State agency" also includes the department of 630  
education, the state lottery commission, the Ohio casino control 631  
commission, the state racing commission, and the public 632  
utilities commission of Ohio. Rules adopted by an otherwise 633  
independent official or entity organized under a state agency 634  
shall be attributed to the agency under which the official or 635  
entity is organized for the purposes of this section. 636

(B) Not later than December 31, 2019, a state agency shall 637  
review its existing rules to identify rules having one or more 638  
regulatory restrictions that require or prohibit an action and 639  
prepare a base inventory of the regulatory restrictions in its 640  
existing rules. Rules that include the words "shall," "must," 641  
"require," "shall not," "may not," and "prohibit" shall be 642  
considered to contain regulatory restrictions. 643

(C) In the base inventory, the state agency shall indicate 644  
all of the following concerning each regulatory restriction: 645

(1) A description of the regulatory restriction; 646

(2) The rule number of the rule in which the regulatory 647  
restriction appears; 648

(3) The statute under which the regulatory restriction was adopted; 649  
650

(4) Whether state or federal law expressly and specifically requires the agency to adopt the regulatory restriction or the agency adopted the regulatory restriction under the agency's general authority; 651  
652  
653  
654

(5) Whether removing the regulatory restriction would require a change to state or federal law, provided that removing a regulatory restriction adopted under a law granting the agency general authority shall be presumed not to require a change to state or federal law; 655  
656  
657  
658  
659

(6) Any other information the joint committee on agency rule review considers necessary. 660  
661

(D) The state agency shall compute and state the total number of regulatory restrictions indicated in the base inventory, shall post the base inventory on its web site, and shall electronically transmit a copy of the inventory to the joint committee. The joint committee shall review the base inventory, then transmit it electronically to the speaker of the house of representatives and the president of the senate. 662  
663  
664  
665  
666  
667  
668

(E) The following types of rules or regulatory restrictions are not required to be included in a state agency's inventory of regulatory restrictions: 669  
670  
671

(1) An internal management rule; 672

(2) An emergency rule; 673

(3) A rule that state or federal law requires the state agency to adopt verbatim; 674  
675

(4) A regulatory restriction contained in materials or 676

documents incorporated by reference into a rule pursuant to 677  
sections 121.71 to 121.75 of the Revised Code; 678

(5) A rule adopted pursuant to section 1347.15 of the 679  
Revised Code; 680

(6) A rule concerning instant lottery games; 681

(7) A rule adopted by the Ohio casino control commission 682  
or the state lottery commission concerning sports gaming; 683

(8) Any other rule that is not subject to review under 684  
Chapter 106. of the Revised Code. 685

(F) ~~Beginning on the effective date of this section~~ 686  
~~October 17, 2019,~~ and ending on June 30, 2023, a state agency 687  
may not adopt a new regulatory restriction unless it 688  
simultaneously removes two or more other existing regulatory 689  
restrictions. The state agency may not satisfy this section by 690  
merging two or more existing regulatory restrictions into a 691  
single surviving regulatory restriction. 692

**Sec. 718.031.** As used in this section, "sports gaming 693  
facility" and "type B sports gaming proprietor" have the same 694  
meanings as in section 3775.01 of the Revised Code and "lottery 695  
sports gaming" has the same meaning as in section 3770.23 of the 696  
Revised Code. 697

(A) A municipal corporation shall require ~~a casino~~ 698  
~~facility or a casino operator, as defined in Section 6(C)(9) of~~ 699  
~~Article XV, Ohio Constitution, and section 3772.01 of the~~ 700  
~~Revised Code, respectively, or a lottery sales agent conducting~~ 701  
~~video lottery terminals on behalf of the state~~ the following 702  
persons to withhold and remit municipal income tax with respect 703  
to amounts other than qualifying wages as provided in this 704  
section: 705



(1) A casino facility or a casino operator, as defined in 706  
Section 6(C)(9) of Article XV, Ohio Constitution, and section 707  
3772.01 of the Revised Code, respectively; 708

(2) A lottery sales agent conducting video lottery 709  
terminals on behalf of the state; 710

(3) A type B sports gaming proprietor offering sports 711  
gaming at a sports gaming facility. 712

(B) If a person's winnings at a casino facility or sports 713  
gaming facility are an amount for which reporting to the 714  
internal revenue service of the amount is required by section 715  
6041 of the Internal Revenue Code, as amended, ~~the a~~ casino 716  
operator or sports gaming proprietor shall deduct and withhold 717  
municipal income tax from the person's winnings at the rate of 718  
the tax imposed by the municipal corporation in which the casino 719  
facility or sports gaming facility is located. 720

(C) Amounts deducted and withheld by a casino operator or 721  
sports gaming proprietor are held in trust for the benefit of 722  
the municipal corporation to which the tax is owed. 723

(1) On or before the tenth day of each month, the casino 724  
operator or sports gaming proprietor shall file a return 725  
electronically with the tax administrator of the municipal 726  
corporation, providing the name, address, and social security 727  
number of the person from whose winnings amounts were deducted 728  
and withheld, the amount of each such deduction and withholding 729  
during the preceding calendar month, the amount of the winnings 730  
from which each such amount was withheld, the type of casino 731  
gaming or sports gaming that resulted in such winnings, and any 732  
other information required by the tax administrator. With this 733  
return, the casino operator or sports gaming proprietor shall 734

remit electronically to the municipal corporation all amounts 735  
deducted and withheld during the preceding month. 736

(2) Annually, on or before the thirty-first day of 737  
January, a casino operator or sports gaming proprietor shall 738  
file an annual return electronically with the tax administrator 739  
of the municipal corporation in which the casino facility or 740  
sports gaming facility is located, indicating the total amount 741  
deducted and withheld during the preceding calendar year. The 742  
casino operator or sports gaming proprietor shall remit 743  
electronically with the annual return any amount that was 744  
deducted and withheld and that was not previously remitted. If 745  
the name, address, or social security number of a person or the 746  
amount deducted and withheld with respect to that person was 747  
omitted on a monthly return for that reporting period, that 748  
information shall be indicated on the annual return. 749

(3) Annually, on or before the thirty-first day of 750  
January, a casino operator or sports gaming proprietor shall 751  
issue an information return to each person with respect to whom 752  
an amount has been deducted and withheld during the preceding 753  
calendar year. The information return shall show the total 754  
amount of municipal income tax deducted from the person's 755  
winnings during the preceding year. The casino operator or 756  
sports gaming proprietor shall provide to the tax administrator 757  
a copy of each information return issued under this division. 758  
The administrator may require that such copies be transmitted 759  
electronically. 760

(4) A casino operator or sports gaming proprietor that 761  
fails to file a return and remit the amounts deducted and 762  
withheld shall be personally liable for the amount withheld and 763  
not remitted. Such personal liability extends to any penalty and 764

interest imposed for the late filing of a return or the late 765  
payment of tax deducted and withheld. 766

(5) If a casino operator or sports gaming proprietor sells 767  
the casino facility or sports gaming facility, or otherwise 768  
quits the casino or sports gaming business, the amounts deducted 769  
and withheld along with any penalties and interest thereon are 770  
immediately due and payable. The successor shall withhold an 771  
amount of the purchase money that is sufficient to cover the 772  
amounts deducted and withheld along with any penalties and 773  
interest thereon until the predecessor casino operator or sports 774  
gaming proprietor produces either of the following: 775

(a) A receipt from the tax administrator showing that the 776  
amounts deducted and withheld and penalties and interest thereon 777  
have been paid; 778

(b) A certificate from the tax administrator indicating 779  
that no amounts are due. 780

If the successor fails to withhold purchase money, the 781  
successor is personally liable for the payment of the amounts 782  
deducted and withheld and penalties and interest thereon. 783

(6) The failure of a casino operator or sports gaming 784  
proprietor to deduct and withhold the required amount from a 785  
person's winnings does not relieve that person from liability 786  
for the municipal income tax with respect to those winnings. 787

(D) If a person's prize award from a video lottery 788  
terminal or from lottery sports gaming offered in a video 789  
lottery terminal facility is an amount for which reporting to 790  
the internal revenue service is required by section 6041 of the 791  
Internal Revenue Code, as amended, the video lottery sales agent 792  
shall deduct and withhold municipal income tax from the person's 793

prize award at the rate of the tax imposed by the municipal 794  
corporation in which the video lottery terminal facility is 795  
located. 796

(E) Amounts deducted and withheld by a video lottery sales 797  
agent are held in trust for the benefit of the municipal 798  
corporation to which the tax is owed. 799

(1) The video lottery sales agent shall issue to a person 800  
from whose prize award an amount has been deducted and withheld 801  
a receipt for the amount deducted and withheld, and shall obtain 802  
from the person receiving a prize award the person's name, 803  
address, and social security number in order to facilitate the 804  
preparation of returns required by this section. 805

(2) On or before the tenth day of each month, the video 806  
lottery sales agent shall file a return electronically with the 807  
tax administrator of the municipal corporation providing the 808  
names, addresses, and social security numbers of the persons 809  
from whose prize awards amounts were deducted and withheld, the 810  
amount of each such deduction and withholding during the 811  
preceding calendar month, the amount of the prize award from 812  
which each such amount was withheld, and any other information 813  
required by the tax administrator. With the return, the video 814  
lottery sales agent shall remit electronically to the tax 815  
administrator all amounts deducted and withheld during the 816  
preceding month. 817

(3) A video lottery sales agent shall maintain a record of 818  
all receipts issued under division (E) of this section and shall 819  
make those records available to the tax administrator upon 820  
request. Such records shall be maintained in accordance with 821  
section 5747.17 of the Revised Code and any rules adopted 822  
pursuant thereto. 823

(4) Annually, on or before the thirty-first day of 824  
January, each video lottery terminal sales agent shall file an 825  
annual return electronically with the tax administrator of the 826  
municipal corporation in which the facility is located 827  
indicating the total amount deducted and withheld during the 828  
preceding calendar year. The video lottery sales agent shall 829  
remit electronically with the annual return any amount that was 830  
deducted and withheld and that was not previously remitted. If 831  
the name, address, or social security number of a person or the 832  
amount deducted and withheld with respect to that person was 833  
omitted on a monthly return for that reporting period, that 834  
information shall be indicated on the annual return. 835

(5) Annually, on or before the thirty-first day of 836  
January, a video lottery sales agent shall issue an information 837  
return to each person with respect to whom an amount has been 838  
deducted and withheld during the preceding calendar year. The 839  
information return shall show the total amount of municipal 840  
income tax deducted and withheld from the person's prize award 841  
by the video lottery sales agent during the preceding year. A 842  
video lottery sales agent shall provide to the tax administrator 843  
of the municipal corporation a copy of each information return 844  
issued under this division. The tax administrator may require 845  
that such copies be transmitted electronically. 846

(6) A video lottery sales agent who fails to file a return 847  
and remit the amounts deducted and withheld is personally liable 848  
for the amount deducted and withheld and not remitted. Such 849  
personal liability extends to any penalty and interest imposed 850  
for the late filing of a return or the late payment of tax 851  
deducted and withheld. 852

(F) If a video lottery sales agent ceases to operate video 853

lottery terminals, the amounts deducted and withheld along with 854  
any penalties and interest thereon are immediately due and 855  
payable. The successor of the video lottery sales agent that 856  
purchases the video lottery terminals from the agent shall 857  
withhold an amount from the purchase money that is sufficient to 858  
cover the amounts deducted and withheld and any penalties and 859  
interest thereon until the predecessor video lottery sales agent 860  
operator produces either of the following: 861

(1) A receipt from the tax administrator showing that the 862  
amounts deducted and withheld and penalties and interest thereon 863  
have been paid; 864

(2) A certificate from the tax administrator indicating 865  
that no amounts are due. 866

If the successor fails to withhold purchase money, the 867  
successor is personally liable for the payment of the amounts 868  
deducted and withheld and penalties and interest thereon. 869

(G) The failure of a video lottery sales agent to deduct 870  
and withhold the required amount from a person's prize award 871  
does not relieve that person from liability for the municipal 872  
income tax with respect to that prize award. 873

(H) If a casino operator, sports gaming proprietor, or 874  
lottery sales agent files a return late, fails to file a return, 875  
remits amounts deducted and withheld late, or fails to remit 876  
amounts deducted and withheld as required under this section, 877  
the tax administrator of a municipal corporation may impose the 878  
following applicable penalty: 879

(1) For the late remittance of, or failure to remit, tax 880  
deducted and withheld under this section, a penalty equal to 881  
fifty per cent of the tax deducted and withheld; 882

(2) For the failure to file, or the late filing of, a 883  
monthly or annual return, a penalty of five hundred dollars for 884  
each return not filed or filed late. Interest shall accrue on 885  
past due amounts deducted and withheld at the rate prescribed in 886  
section 5703.47 of the Revised Code. 887

(I) Amounts deducted and withheld on behalf of a municipal 888  
corporation shall be allowed as a credit against payment of the 889  
tax imposed by the municipal corporation and shall be treated as 890  
taxes paid for purposes of section 718.08 of the Revised Code. 891  
This division applies only to the person for whom the amount is 892  
deducted and withheld. 893

(J) The tax administrator shall prescribe the forms of the 894  
receipts and returns required under this section. 895

**Sec. 718.08.** (A) As used in this section: 896

(1) "Estimated taxes" means the amount that the taxpayer 897  
reasonably estimates to be the taxpayer's tax liability for a 898  
municipal corporation's income tax for the current taxable year. 899

(2) "Tax liability" means the total taxes due to a 900  
municipal corporation for the taxable year, after allowing any 901  
credit to which the taxpayer is entitled, and after applying any 902  
estimated tax payment, withholding payment, or credit from 903  
another taxable year. 904

(B) (1) Except as provided in division (F) of this section, 905  
every taxpayer shall make a declaration of estimated taxes for 906  
the current taxable year, on the form prescribed by the tax 907  
administrator, if the amount payable as estimated taxes is at 908  
least two hundred dollars. For the purposes of this section: 909

(a) Taxes withheld from qualifying wages shall be 910  
considered as paid to the municipal corporation for which the 911

taxes were withheld in equal amounts on each payment date unless 912  
the taxpayer establishes the dates on which all amounts were 913  
actually withheld, in which case the amounts withheld shall be 914  
considered as paid on the dates on which the amounts were 915  
actually withheld. 916

(b) An overpayment of tax applied as a credit to a 917  
subsequent taxable year is deemed to be paid on the date of the 918  
postmark stamped on the cover in which the payment is mailed or, 919  
if the payment is made by electronic funds transfer, the date 920  
the payment is submitted. As used in this division, "date of the 921  
postmark" means, in the event there is more than one date on the 922  
cover, the earliest date imprinted on the cover by the postal 923  
service. 924

(c) Taxes withheld by a casino operator ~~or by a~~ video 925  
lottery sales agent, or type B sports gaming proprietor under 926  
section 718.031 of the Revised Code are deemed to be paid to the 927  
municipal corporation for which the taxes were withheld on the 928  
date the taxes are withheld from the taxpayer's winnings. 929

(2) Except as provided in division (F) of this section, 930  
taxpayers filing joint returns shall file joint declarations of 931  
estimated taxes. A taxpayer may amend a declaration under rules 932  
prescribed by the tax administrator. Except as provided in 933  
division (F) of this section, a taxpayer having a taxable year 934  
of less than twelve months shall make a declaration under rules 935  
prescribed by the tax administrator. 936

(3) The declaration of estimated taxes shall be filed on 937  
or before the date prescribed for the filing of municipal income 938  
tax returns under division (G) of section 718.05 of the Revised 939  
Code or on or before the fifteenth day of the fourth month after 940  
the taxpayer becomes subject to tax for the first time. 941



(4) Taxpayers reporting on a fiscal year basis shall file 942  
a declaration on or before the fifteenth day of the fourth month 943  
after the beginning of each fiscal year or period. 944

(5) The original declaration or any subsequent amendment 945  
may be increased or decreased on or before any subsequent 946  
quarterly payment day as provided in this section. 947

(C) (1) The required portion of the tax liability for the 948  
taxable year that shall be paid through estimated taxes made 949  
payable to the municipal corporation or tax administrator, 950  
including the application of tax refunds to estimated taxes and 951  
withholding on or before the applicable payment date, shall be 952  
as follows: 953

(a) On or before the fifteenth day of the fourth month 954  
after the beginning of the taxable year, twenty-two and one-half 955  
per cent of the tax liability for the taxable year; 956

(b) On or before the fifteenth day of the sixth month 957  
after the beginning of the taxable year, forty-five per cent of 958  
the tax liability for the taxable year; 959

(c) On or before the fifteenth day of the ninth month 960  
after the beginning of the taxable year, sixty-seven and one- 961  
half per cent of the tax liability for the taxable year; 962

(d) For an individual, on or before the fifteenth day of 963  
the first month of the following taxable year, ninety per cent 964  
of the tax liability for the taxable year. For a person other 965  
than an individual, on or before the fifteenth day of the 966  
twelfth month of the taxable year, ninety per cent of the tax 967  
liability for the taxable year. 968

(2) When an amended declaration has been filed, the unpaid 969  
balance shown due on the amended declaration shall be paid in 970

equal installments on or before the remaining payment dates. 971

(3) On or before the fifteenth day of the fourth month of 972  
the year following that for which the declaration or amended 973  
declaration was filed, an annual return shall be filed and any 974  
balance which may be due shall be paid with the return in 975  
accordance with section 718.05 of the Revised Code. 976

(D) (1) In the case of any underpayment of any portion of a 977  
tax liability, penalty and interest may be imposed pursuant to 978  
section 718.27 of the Revised Code upon the amount of 979  
underpayment for the period of underpayment, unless the 980  
underpayment is due to reasonable cause as described in division 981  
(E) of this section. The amount of the underpayment shall be 982  
determined as follows: 983

(a) For the first payment of estimated taxes each year, 984  
twenty-two and one-half per cent of the tax liability, less the 985  
amount of taxes paid by the date prescribed for that payment; 986

(b) For the second payment of estimated taxes each year, 987  
forty-five per cent of the tax liability, less the amount of 988  
taxes paid by the date prescribed for that payment; 989

(c) For the third payment of estimated taxes each year, 990  
sixty-seven and one-half per cent of the tax liability, less the 991  
amount of taxes paid by the date prescribed for that payment; 992

(d) For the fourth payment of estimated taxes each year, 993  
ninety per cent of the tax liability, less the amount of taxes 994  
paid by the date prescribed for that payment. 995

(2) The period of the underpayment shall run from the day 996  
the estimated payment was required to be made to the date on 997  
which the payment is made. For purposes of this section, a 998  
payment of estimated taxes on or before any payment date shall 999

be considered a payment of any previous underpayment only to the 1000  
extent the payment of estimated taxes exceeds the amount of the 1001  
payment presently required to be paid to avoid any penalty. 1002

(E) An underpayment of any portion of tax liability 1003  
determined under division (D) of this section shall be due to 1004  
reasonable cause and the penalty imposed by this section shall 1005  
not be added to the taxes for the taxable year if any of the 1006  
following apply: 1007

(1) The amount of estimated taxes that were paid equals at 1008  
least ninety per cent of the tax liability for the current 1009  
taxable year, determined by annualizing the income received 1010  
during the year up to the end of the month immediately preceding 1011  
the month in which the payment is due. 1012

(2) The amount of estimated taxes that were paid equals at 1013  
least one hundred per cent of the tax liability shown on the 1014  
return of the taxpayer for the preceding taxable year, provided 1015  
that the immediately preceding taxable year reflected a period 1016  
of twelve months and the taxpayer filed a return with the 1017  
municipal corporation under section 718.05 of the Revised Code 1018  
for that year. 1019

(3) The taxpayer is an individual who resides in the 1020  
municipal corporation but was not domiciled there on the first 1021  
day of January of the calendar year that includes the first day 1022  
of the taxable year. 1023

(F) (1) A tax administrator may waive the requirement for 1024  
filing a declaration of estimated taxes for any class of 1025  
taxpayers after finding that the waiver is reasonable and proper 1026  
in view of administrative costs and other factors. 1027

(2) A municipal corporation may, by ordinance or rule, 1028

waive the requirement for filing a declaration of estimated 1029  
taxes for all taxpayers. 1030

**Sec. 2915.081.** (A) No distributor shall sell, offer to 1031  
sell, or otherwise provide or offer to provide bingo supplies to 1032  
another person, or modify, convert, add to, or remove parts from 1033  
bingo supplies to further their promotion or sale, for use in 1034  
this state without having obtained a license from the attorney 1035  
general under this section. 1036

(B) (1) The attorney general may issue a distributor 1037  
license to any person that meets the requirements of this 1038  
section. The application for the license shall be on a form 1039  
prescribed by the attorney general and be accompanied by the 1040  
annual fee prescribed by this section. The license is valid for 1041  
a period of one year, and the annual fee for the license is five 1042  
thousand dollars. 1043

(2) Upon applying for or renewing a license under this 1044  
section, an applicant shall file with and have approved by the 1045  
attorney general a bond in which the applicant shall be the 1046  
principal obligor, in the sum of fifty thousand dollars, with 1047  
one or more sureties authorized to do business in this state. 1048  
The applicant shall maintain the bond in effect as long as the 1049  
license is valid; however, the liability of the surety under the 1050  
bond shall not exceed an all-time aggregate liability of fifty 1051  
thousand dollars. The bond, which may be in the form of a rider 1052  
to a larger blanket liability bond, shall run to the state and 1053  
to any person who may have a cause of action against the 1054  
principal obligor of the bond for any liability arising out of a 1055  
violation by the obligor of any provision of this chapter or any 1056  
rule adopted pursuant to this chapter. 1057

(C) The attorney general may refuse to issue a distributor 1058

license to any person to which any of the following applies, or 1059  
to any person that has an officer, partner, or other person who 1060  
has an ownership interest of ten per cent or more and to whom 1061  
any of the following applies: 1062

(1) The person, officer, or partner has been convicted of 1063  
a disqualifying offense as determined in accordance with section 1064  
9.79 of the Revised Code. 1065

(2) The person, officer, or partner has made an incorrect 1066  
or false statement that is material to the granting of a license 1067  
in an application submitted to the attorney general under this 1068  
section or in a similar application submitted to a gambling 1069  
licensing authority in another jurisdiction if the statement 1070  
resulted in license revocation through administrative action in 1071  
the other jurisdiction. 1072

(3) The person, officer, or partner has submitted any 1073  
incorrect or false information relating to the application to 1074  
the attorney general under this section, if the information is 1075  
material to the granting of the license. 1076

(4) The person, officer, or partner has failed to correct 1077  
any incorrect or false information that is material to the 1078  
granting of the license in the records required to be maintained 1079  
under division (F) of section 2915.10 of the Revised Code. 1080

(5) The person, officer, or partner has had a license 1081  
related to gambling revoked or suspended under the laws of this 1082  
state, another state, or the United States. 1083

(6) The attorney general has good cause to believe that a 1084  
person, officer, or partner has committed a breach of fiduciary 1085  
duty, theft, or other type of misconduct related to a charitable 1086  
organization that has obtained a bingo license issued under this 1087

chapter. 1088

(D) The attorney general shall not issue a distributor 1089  
license to any person that is involved in the conduct of bingo 1090  
on behalf of a charitable organization or that is a lessor of 1091  
premises used for the conduct of bingo. This division does not 1092  
prohibit a distributor from advising charitable organizations on 1093  
the use and benefit of specific bingo supplies or prohibit a 1094  
distributor from advising a customer on operational methods to 1095  
improve bingo profitability. 1096

(E) (1) No distributor shall sell, offer to sell, or 1097  
otherwise provide or offer to provide bingo supplies to any 1098  
person, or modify, convert, add to, or remove parts from bingo 1099  
supplies to further their promotion or sale, for use in this 1100  
state except to or for the use of a charitable organization that 1101  
has been issued a license under section 2915.08 of the Revised 1102  
Code or to another distributor that has been issued a license 1103  
under this section. No distributor shall accept payment for the 1104  
sale or other provision of bingo supplies other than by check or 1105  
electronic fund transfer. 1106

(2) No distributor may donate, give, loan, lease, or 1107  
otherwise provide any bingo supplies or equipment, or modify, 1108  
convert, add to, or remove parts from bingo supplies to further 1109  
their promotion or sale, to or for the use of a charitable 1110  
organization for use in a bingo session conditioned on or in 1111  
consideration for an exclusive right to provide bingo supplies 1112  
to the charitable organization. A distributor may provide a 1113  
licensed charitable organization with free samples of the 1114  
distributor's products to be used as prizes or to be used for 1115  
the purpose of sampling. 1116

(3) No distributor shall purchase bingo supplies for use 1117

in this state from any person except from a manufacturer issued 1118  
a license under section 2915.082 of the Revised Code or from 1119  
another distributor issued a license under this section. Subject 1120  
to division (D) of section 2915.082 of the Revised Code, no 1121  
distributor shall pay for purchased bingo supplies other than by 1122  
check or electronic fund transfer. 1123

(4) No distributor shall participate in the conduct of 1124  
bingo on behalf of a charitable organization or have any direct 1125  
or indirect ownership interest in a premises used for the 1126  
conduct of bingo. 1127

(5) No distributor shall knowingly solicit, offer, pay, or 1128  
receive any kickback, bribe, or undocumented rebate, directly or 1129  
indirectly, overtly or covertly, in cash or in kind, in return 1130  
for providing bingo supplies to any person in this state. 1131

(F) (1) No distributor shall knowingly sell, offer to sell, 1132  
or otherwise provide or offer to provide an electronic instant 1133  
bingo system to any person for use in this state, or install, 1134  
maintain, update, or repair an electronic instant bingo system, 1135  
without first obtaining an electronic instant bingo distributor 1136  
endorsement to the person's distributor license issued under 1137  
this section. An applicant for a distributor license under this 1138  
section may apply simultaneously for an electronic instant bingo 1139  
distributor endorsement to that license. ~~Any individual who~~ 1140  
~~installs, maintains, updates, or repairs an electronic instant~~ 1141  
~~bingo system also shall hold an appropriate and valid~~ 1142  
~~occupational license issued by the Ohio casino control~~ 1143  
~~commission under Chapter 3772. of the Revised Code.~~ 1144

(2) An applicant for an electronic instant bingo 1145  
distributor endorsement shall submit the application on a form 1146  
prescribed by the attorney general and shall submit one complete 1147

set of fingerprints directly to the superintendent of the bureau 1148  
of criminal identification and investigation for the purpose of 1149  
conducting a criminal records check. The applicant shall provide 1150  
the fingerprints using a method the superintendent prescribes 1151  
pursuant to division (C) (2) of section 109.572 of the Revised 1152  
Code and shall fill out the form the superintendent prescribes 1153  
pursuant to division (C) (1) of that section. Upon receiving an 1154  
application for an electronic instant bingo distributor 1155  
endorsement, the attorney general shall request the 1156  
superintendent, or a vendor approved by the bureau, to conduct a 1157  
criminal records check based on the applicant's fingerprint 1158  
impressions in accordance with division (A) (18) of that section. 1159  
The applicant shall pay any fee required under division (C) (3) 1160  
of that section. 1161

(3) The attorney general shall not issue an electronic 1162  
instant bingo distributor endorsement to an applicant unless the 1163  
attorney general has received the results of the criminal 1164  
records check described in division (F) (2) of this section. The 1165  
attorney general shall not issue an electronic instant bingo 1166  
distributor endorsement to an applicant if the applicant, any 1167  
officer or partner of the applicant, or any person who has an 1168  
ownership interest of ten per cent or more in the applicant has 1169  
violated any provision of this chapter or any rule adopted by 1170  
the attorney general under this chapter or has violated any 1171  
existing or former law or rule of this state, any other state, 1172  
or the United States that is substantially equivalent to any 1173  
provision of this chapter or any rule adopted by the attorney 1174  
general under this chapter. 1175

(4) An electronic instant bingo distributor endorsement 1176  
issued under this section shall be valid for the period of the 1177  
underlying distributor license. 1178



(G) The attorney general may suspend, place limits, 1179  
restrictions, or probationary conditions on, or revoke a 1180  
distributor license or an electronic instant bingo distributor 1181  
endorsement, for a limited or indefinite period of time at the 1182  
attorney general's discretion, for any of the following reasons: 1183

(1) Any reason for which the attorney general may refuse 1184  
to issue the license or endorsement; 1185

(2) The distributor holding the license or endorsement 1186  
violates any provision of this chapter or any rule adopted by 1187  
the attorney general under this chapter; 1188

(3) The distributor or any officer, partner, or other 1189  
person who has an ownership interest of ten per cent or more in 1190  
the distributor is convicted of either of the following: 1191

(a) A felony under the laws of this state, another state, 1192  
or the United States; 1193

(b) Any gambling offense. 1194

(H) The attorney general may adopt rules for the 1195  
application, acceptance, denial, suspension, revocation, 1196  
limitation, restriction, or condition of a distributor license 1197  
or endorsement, and to enforce any other provisions of this 1198  
section, in accordance with Chapter 119. of the Revised Code. 1199

(I) The attorney general may impose a civil fine on a 1200  
distributor licensed or permitted under this chapter for failure 1201  
to comply with any restrictions, limits, or probationary 1202  
conditions on its license, or for failure to comply with this 1203  
chapter or any rule adopted under this chapter, according to a 1204  
schedule of fines that the attorney general shall adopt in 1205  
accordance with Chapter 119. of the Revised Code. 1206

(J) Whoever violates division (A), (E), or (F) of this 1207  
section is guilty of illegally operating as a distributor. 1208  
Except as otherwise provided in this division, illegally 1209  
operating as a distributor is a misdemeanor of the first degree. 1210  
If the offender previously has been convicted of a violation of 1211  
division (A), (E), or (F) of this section, illegally operating 1212  
as a distributor is a felony of the fifth degree. 1213

**Sec. 2935.01.** As used in this chapter: 1214

(A) "Magistrate" has the same meaning as in section 1215  
2931.01 of the Revised Code. 1216

(B) "Peace officer" includes, except as provided in 1217  
section 2935.081 of the Revised Code, a sheriff; deputy sheriff; 1218  
marshal; deputy marshal; member of the organized police 1219  
department of any municipal corporation, including a member of 1220  
the organized police department of a municipal corporation in an 1221  
adjoining state serving in Ohio under a contract pursuant to 1222  
section 737.04 of the Revised Code; member of a police force 1223  
employed by a metropolitan housing authority under division (D) 1224  
of section 3735.31 of the Revised Code; member of a police force 1225  
employed by a regional transit authority under division (Y) of 1226  
section 306.05 of the Revised Code; state university law 1227  
enforcement officer appointed under section 3345.04 of the 1228  
Revised Code; enforcement agent of the department of public 1229  
safety designated under section 5502.14 of the Revised Code; 1230  
employee of the department of taxation to whom investigation 1231  
powers have been delegated under section 5743.45 of the Revised 1232  
Code; employee of the department of natural resources who is a 1233  
natural resources law enforcement staff officer designated 1234  
pursuant to section 1501.013 of the Revised Code, a forest-fire 1235  
investigator appointed pursuant to section 1503.09 of the 1236

Revised Code, a natural resources officer appointed pursuant to 1237  
section 1501.24 of the Revised Code, or a wildlife officer 1238  
designated pursuant to section 1531.13 of the Revised Code; 1239  
individual designated to perform law enforcement duties under 1240  
section 511.232, 1545.13, or 6101.75 of the Revised Code; 1241  
veterans' home police officer appointed under section 5907.02 of 1242  
the Revised Code; special police officer employed by a port 1243  
authority under section 4582.04 or 4582.28 of the Revised Code; 1244  
police constable of any township; police officer of a township 1245  
or joint police district; a special police officer employed by a 1246  
municipal corporation at a municipal airport, or other municipal 1247  
air navigation facility, that has scheduled operations, as 1248  
defined in section 119.3 of Title 14 of the Code of Federal 1249  
Regulations, 14 C.F.R. 119.3, as amended, and that is required 1250  
to be under a security program and is governed by aviation 1251  
security rules of the transportation security administration of 1252  
the United States department of transportation as provided in 1253  
Parts 1542. and 1544. of Title 49 of the Code of Federal 1254  
Regulations, as amended; the house of representatives sergeant 1255  
at arms if the house of representatives sergeant at arms has 1256  
arrest authority pursuant to division (E)(1) of section 101.311 1257  
of the Revised Code; an assistant house of representatives 1258  
sergeant at arms; the senate sergeant at arms; an assistant 1259  
senate sergeant at arms; officer or employee of the bureau of 1260  
criminal identification and investigation established pursuant 1261  
to section 109.51 of the Revised Code who has been awarded a 1262  
certificate by the executive director of the Ohio peace officer 1263  
training commission attesting to the officer's or employee's 1264  
satisfactory completion of an approved state, county, municipal, 1265  
or department of natural resources peace officer basic training 1266  
program and who is providing assistance upon request to a law 1267  
enforcement officer or emergency assistance to a peace officer 1268

pursuant to section 109.54 or 109.541 of the Revised Code; a 1269  
state fire marshal law enforcement officer described in division 1270  
(A) (23) of section 109.71 of the Revised Code; a gaming agent, 1271  
as defined in section 3772.01 of the Revised Code; and, for the 1272  
purpose of arrests within those areas, for the purposes of 1273  
Chapter 5503. of the Revised Code, and the filing of and service 1274  
of process relating to those offenses witnessed or investigated 1275  
by them, the superintendent and troopers of the state highway 1276  
patrol. 1277

(C) "Prosecutor" includes the county prosecuting attorney 1278  
and any assistant prosecutor designated to assist the county 1279  
prosecuting attorney, and, in the case of courts inferior to 1280  
courts of common pleas, includes the village solicitor, city 1281  
director of law, or similar chief legal officer of a municipal 1282  
corporation, any such officer's assistants, or any attorney 1283  
designated by the prosecuting attorney of the county to appear 1284  
for the prosecution of a given case. 1285

(D) "Offense," except where the context specifically 1286  
indicates otherwise, includes felonies, misdemeanors, and 1287  
violations of ordinances of municipal corporations and other 1288  
public bodies authorized by law to adopt penal regulations. 1289

**Sec. 3123.89.** (A) Subject to section 3770.071 of the 1290  
Revised Code, a child support enforcement agency that determines 1291  
that an obligor who is the recipient of a lottery prize award is 1292  
subject to a final and enforceable determination of default made 1293  
under sections 3123.01 to 3123.07 of the Revised Code shall 1294  
issue an intercept directive to the director of the state 1295  
lottery commission. A copy of this intercept directive shall be 1296  
sent to the obligor. 1297

(B) The intercept directive shall require the director or 1298

the director's designee to transmit an amount or amounts from 1299  
the proceeds of the specified lottery prize award to the office 1300  
of child support in the department of job and family services. 1301  
The intercept directive also shall contain all of the following 1302  
information: 1303

(1) The name, address, and social security number or 1304  
taxpayer identification number of the obligor; 1305

(2) A statement that the obligor has been determined to be 1306  
in default under a support order; 1307

(3) The amount of the arrearage owed by the obligor as 1308  
determined by the agency. 1309

(C) After receipt of an intercept directive and in 1310  
accordance with section 3770.071 of the Revised Code, the 1311  
director or the director's designee shall deduct the amount or 1312  
amounts specified from the proceeds of the lottery prize award 1313  
referred to in the directive and transmit the amounts to the 1314  
office of child support. 1315

(D) The department of job and family services shall 1316  
develop and implement a real time data match program with the 1317  
state lottery commission and its lottery sales agents and 1318  
lottery agents to identify obligors who are subject to a final 1319  
and enforceable determination of default made under sections 1320  
3123.01 to 3123.07 of the Revised Code in accordance with 1321  
section 3770.071 of the Revised Code. 1322

(E) Upon the data match program's implementation, the 1323  
department, in consultation with the commission, shall 1324  
promulgate rules to facilitate withholding, in appropriate 1325  
circumstances, by the commission or its lottery sales agents or 1326  
lottery agents of an amount sufficient to satisfy any past due 1327

support owed by an obligor from a lottery prize award owed to 1328  
the obligor up to the amount of the award. The rules shall 1329  
describe an expedited method for withholding, and the time frame 1330  
for transmission of the amount withheld to the department. 1331

(F) As used in this section, "lottery prize award" has the 1332  
same meaning as in section 3770.10 of the Revised Code. 1333

**Sec. 3123.90.** (A) As used in this section, ~~"casino:~~ 1334

(1) "Casino facility," "casino operator," and "management 1335  
company" have the meanings defined in section 3772.01 of the 1336  
Revised Code. 1337

(2) "Sports gaming proprietor" has the meaning defined in 1338  
section 3775.01 of the Revised Code. 1339

(B) The department of job and family services shall 1340  
develop and implement a real time data match program with each 1341  
casino facility's casino operator or management company and with 1342  
each sports gaming proprietor to identify obligors who are 1343  
subject to a final and enforceable determination of default made 1344  
under sections 3123.01 to 3123.07 of the Revised Code. 1345

(C) Upon the data match program's implementation, if a 1346  
~~person's~~ person receives a payout of winnings at a casino 1347  
facility ~~are or from sports gaming in~~ an amount for which 1348  
reporting to the internal revenue service of the amount is 1349  
required by section 6041 of the Internal Revenue Code, as 1350  
amended, the casino operator ~~or,~~ management company, or sports 1351  
gaming proprietor shall refer to the data match program to 1352  
determine if the person entitled to the winnings is in default 1353  
under a support order. If the data match program indicates that 1354  
the person is in default, the casino operator ~~or,~~ management 1355  
company, or sports gaming proprietor shall withhold from the 1356

person's winnings an amount sufficient to satisfy any past due support owed by the obligor identified in the data match up to the amount of the winnings.

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

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

**Sec. 3770.03.** (A) The state lottery commission shall promulgate rules under which a statewide lottery may be conducted, which includes, and since the original enactment of this section has included, the authority for the commission to operate video lottery terminal games. Any reference in this chapter to tickets shall not be construed to in any way limit the authority of the commission to operate video lottery terminal games or lottery sports gaming. Nothing in this chapter shall restrict the authority of the commission to promulgate rules related to the operation of games utilizing video lottery terminals as described in section 3770.21 of the Revised Code. The rules shall be promulgated pursuant to Chapter 119. of the Revised Code, except that instant game rules shall be promulgated pursuant to section 111.15 of the Revised Code but are not subject to division (D) of that section. Subjects covered in these rules shall include, but need not be limited to, the following:

(1) The type of lottery to be conducted;

(2) The prices of tickets in the lottery;	1386
(3) The number, nature, and value of prize awards, the manner and frequency of prize drawings, and the manner in which prizes shall be awarded to holders of winning tickets.	1387 1388 1389
(B) The commission shall promulgate rules, in addition to those described in division (A) of this section, pursuant to Chapter 119. of the Revised Code under which a statewide lottery and statewide joint lottery games may be conducted. Subjects covered in these rules shall include, but not be limited to, the following:	1390 1391 1392 1393 1394 1395
(1) The locations at which lottery tickets may be sold and the manner in which they are to be sold. These rules may authorize the sale of lottery tickets by commission personnel or other licensed individuals from traveling show wagons at the state fair, and at any other expositions the director of the commission considers acceptable. These rules shall prohibit commission personnel or other licensed individuals from soliciting from an exposition the right to sell lottery tickets at that exposition, but shall allow commission personnel or other licensed individuals to sell lottery tickets at an exposition if the exposition requests commission personnel or licensed individuals to do so. These rules may also address the accessibility of sales agent locations to commission products in accordance with the "Americans with Disabilities Act of 1990," 104 Stat. 327, 42 U.S.C.A. 12101 et seq.	1396 1397 1398 1399 1400 1401 1402 1403 1404 1405 1406 1407 1408 1409 1410
(2) The manner in which lottery sales revenues are to be collected, including authorization for the director to impose penalties for failure by lottery sales agents to transfer revenues to the commission in a timely manner;	1411 1412 1413 1414



(3) The amount of compensation to be paid to licensed lottery sales agents;	1415 1416
(4) The substantive criteria for the licensing of lottery sales agents consistent with section 3770.05 of the Revised Code, and procedures for revoking or suspending their licenses consistent with Chapter 119. of the Revised Code. If circumstances, such as the nonpayment of funds owed by a lottery sales agent, or other circumstances related to the public safety, convenience, or trust, require immediate action, the director may suspend a license without affording an opportunity for a prior hearing under section 119.07 of the Revised Code.	1417 1418 1419 1420 1421 1422 1423 1424 1425
(5) Special game rules to implement any agreements signed by the governor that the director enters into with other lottery jurisdictions under division (J) of section 3770.02 of the Revised Code to conduct statewide joint lottery games. The rules shall require that the entire net proceeds of those games that remain, after associated operating expenses, prize disbursements, lottery sales agent bonuses, commissions, and reimbursements, and any other expenses necessary to comply with the agreements or the rules are deducted from the gross proceeds of those games, be transferred to the lottery profits education fund under division (B) of section 3770.06 of the Revised Code.	1426 1427 1428 1429 1430 1431 1432 1433 1434 1435 1436
(6) Any other subjects the commission determines are necessary for the operation of video lottery terminal games, including the establishment of any fees, fines, payment schedules, or the establishment of a voluntary exclusion program.	1437 1438 1439 1440 1441
(C) Chapter 2915. of the Revised Code does not apply to, affect, or prohibit lotteries conducted pursuant to this chapter.	1442 1443 1444

(D) The commission may promulgate rules, in addition to 1445  
those described in divisions (A) and (B) of this section, that 1446  
establish standards governing the display of advertising and 1447  
celebrity images on lottery tickets and on other items that are 1448  
used in the conduct of, or to promote, the statewide lottery and 1449  
statewide joint lottery games. Any revenue derived from the sale 1450  
of advertising displayed on lottery tickets and on those other 1451  
items shall be considered, for purposes of section 3770.06 of 1452  
the Revised Code, to be related proceeds in connection with the 1453  
statewide lottery or gross proceeds from statewide joint lottery 1454  
games, as applicable. 1455

(E) (1) The commission shall meet with the director at 1456  
least once each month and shall convene other meetings at the 1457  
request of the chairperson or any five of the members. No action 1458  
taken by the commission shall be binding unless at least five of 1459  
the members present vote in favor of the action. A written 1460  
record shall be made of the proceedings of each meeting and 1461  
shall be transmitted forthwith to the governor, the president of 1462  
the senate, the senate minority leader, the speaker of the house 1463  
of representatives, and the house minority leader. 1464

(2) The director shall present to the commission a report 1465  
each month, showing the total revenues, prize disbursements, and 1466  
operating expenses of the state lottery for the preceding month. 1467  
As soon as practicable after the end of each fiscal year, the 1468  
commission shall prepare and transmit to the governor and the 1469  
general assembly a report of lottery revenues, prize 1470  
disbursements, and operating expenses for the preceding fiscal 1471  
year and any recommendations for legislation considered 1472  
necessary by the commission. 1473

**Sec. 3770.06.** (A) There is hereby created the state 1474

lottery gross revenue fund, which shall be in the custody of the 1475  
treasurer of state but shall not be part of the state treasury. 1476  
All gross revenues received from sales of lottery tickets, 1477  
fines, fees, and related proceeds in connection with the 1478  
statewide lottery, all gross proceeds of lottery sports gaming 1479  
described in sections 3770.23 to 3770.25 of the Revised Code, 1480  
and all gross proceeds from statewide joint lottery games shall 1481  
be deposited into the fund. The treasurer of state shall invest 1482  
any portion of the fund not needed for immediate use in the same 1483  
manner as, and subject to all provisions of law with respect to 1484  
the investment of, state funds. The treasurer of state shall 1485  
disburse money from the fund on order of the director of the 1486  
state lottery commission or the director's designee. 1487

Except for gross proceeds from statewide joint lottery 1488  
games, all revenues of the state lottery gross revenue fund that 1489  
are not paid to holders of winning lottery tickets, that are not 1490  
required to meet short-term prize liabilities, that are not 1491  
credited to lottery sales agents in the form of bonuses, 1492  
commissions, or reimbursements, that are not paid to financial 1493  
institutions to reimburse those institutions for sales agent 1494  
nonsufficient funds, and that are collected from sales agents 1495  
for remittance to insurers under contract to provide sales agent 1496  
bonding services shall be transferred to the state lottery fund, 1497  
which is hereby created in the state treasury. In addition, all 1498  
revenues of the state lottery gross revenue fund that represent 1499  
the gross proceeds from the statewide joint lottery games and 1500  
that are not paid to holders of winning lottery tickets, that 1501  
are not required to meet short-term prize liabilities, that are 1502  
not credited to lottery sales agents in the form of bonuses, 1503  
commissions, or reimbursements, and that are not necessary to 1504  
cover operating expenses associated with those games or to 1505

otherwise comply with the agreements signed by the governor that 1506  
the director enters into under division (J) of section 3770.02 1507  
of the Revised Code or the rules the commission adopts under 1508  
division (B) (5) of section 3770.03 of the Revised Code shall be 1509  
transferred to the state lottery fund. All investment earnings 1510  
of the fund shall be credited to the fund. Moneys shall be 1511  
disbursed from the fund pursuant to vouchers approved by the 1512  
director. Total disbursements for monetary prize awards to 1513  
holders of winning lottery tickets in connection with the 1514  
statewide lottery, other than lottery sports gaming, and 1515  
purchases of goods and services awarded as prizes to holders of 1516  
winning lottery tickets shall be of an amount equal to at least 1517  
fifty per cent of the total revenue accruing from the sale of 1518  
lottery tickets. 1519

(B) Pursuant to Section 6 of Article XV, Ohio 1520  
Constitution, there is hereby established in the state treasury 1521  
the lottery profits education fund. Whenever, in the judgment of 1522  
the director of the state lottery commission, the amount to the 1523  
credit of the state lottery fund that does not represent 1524  
proceeds from statewide joint lottery games is in excess of that 1525  
needed to meet the maturing obligations of the commission and as 1526  
working capital for its further operations, the director of the 1527  
state lottery commission shall recommend the amount of the 1528  
excess to be transferred to the lottery profits education fund, 1529  
and the director of budget and management may transfer the 1530  
excess to the lottery profits education fund in connection with 1531  
the statewide lottery. In addition, whenever, in the judgment of 1532  
the director of the state lottery commission, the amount to the 1533  
credit of the state lottery fund that represents proceeds from 1534  
statewide joint lottery games equals the entire net proceeds of 1535  
those games as described in division (B) (5) of section 3770.03 1536

of the Revised Code and the rules adopted under that division, 1537  
the director of the state lottery commission shall recommend the 1538  
amount of the proceeds to be transferred to the lottery profits 1539  
education fund, and the director of budget and management may 1540  
transfer those proceeds to the lottery profits education fund. 1541  
Investment earnings of the lottery profits education fund shall 1542  
be credited to the fund. 1543

The lottery profits education fund shall be used solely 1544  
for the support of elementary, secondary, vocational, and 1545  
special education programs as determined in appropriations made 1546  
by the general assembly, or as provided in applicable bond 1547  
proceedings for the payment of debt service on obligations 1548  
issued to pay costs of capital facilities, including those for a 1549  
system of common schools throughout the state pursuant to 1550  
section 2n of Article VIII, Ohio Constitution. When determining 1551  
the availability of money in the lottery profits education fund, 1552  
the director of budget and management may consider all balances 1553  
and estimated revenues of the fund. 1554

(C) There is hereby established in the state treasury the 1555  
deferred prizes trust fund. With the approval of the director of 1556  
budget and management, an amount sufficient to fund annuity 1557  
prizes shall be transferred from the state lottery fund and 1558  
credited to the trust fund. The treasurer of state shall credit 1559  
all earnings arising from investments purchased under this 1560  
division to the trust fund. Within sixty days after the end of 1561  
each fiscal year, the treasurer of state shall certify to the 1562  
director of budget and management whether the actuarial amount 1563  
of the trust fund is sufficient over the fund's life for 1564  
continued funding of all remaining deferred prize liabilities as 1565  
of the last day of the fiscal year just ended. Also, within that 1566  
sixty days, the director of budget and management shall certify 1567

the amount of investment earnings necessary to have been 1568  
credited to the trust fund during the fiscal year just ending to 1569  
provide for such continued funding of deferred prizes. Any 1570  
earnings credited in excess of the latter certified amount shall 1571  
be transferred to the lottery profits education fund. 1572

To provide all or a part of the amounts necessary to fund 1573  
deferred prizes awarded by the commission in connection with the 1574  
statewide lottery, the treasurer of state, in consultation with 1575  
the commission, may invest moneys contained in the deferred 1576  
prizes trust fund which represents proceeds from the statewide 1577  
lottery in obligations of the type permitted for the investment 1578  
of state funds but whose maturities are thirty years or less. 1579  
Notwithstanding the requirements of any other section of the 1580  
Revised Code, to provide all or part of the amounts necessary to 1581  
fund deferred prizes awarded by the commission in connection 1582  
with statewide joint lottery games, the treasurer of state, in 1583  
consultation with the commission, may invest moneys in the trust 1584  
fund which represent proceeds derived from the statewide joint 1585  
lottery games in accordance with the rules the commission adopts 1586  
under division (B) (5) of section 3770.03 of the Revised Code. 1587  
Investments of the trust fund are not subject to the provisions 1588  
of division (A) (11) of section 135.143 of the Revised Code 1589  
limiting to twenty-five per cent the amount of the state's total 1590  
average portfolio that may be invested in debt interests other 1591  
than commercial paper and limiting to five per cent the amount 1592  
that may be invested in debt interests, including commercial 1593  
paper, of a single issuer. 1594

All purchases made under this division shall be effected 1595  
on a delivery versus payment method and shall be in the custody 1596  
of the treasurer of state. 1597

The treasurer of state may retain an investment advisor, 1598  
if necessary. The commission shall pay any costs incurred by the 1599  
treasurer of state in retaining an investment advisor. 1600

(D) The auditor of state shall conduct annual audits of 1601  
all funds and any other audits as the auditor of state or the 1602  
general assembly considers necessary. The auditor of state may 1603  
examine all records, files, and other documents of the 1604  
commission, and records of lottery sales agents that pertain to 1605  
their activities as agents, for purposes of conducting 1606  
authorized audits. 1607

(E) The state lottery commission shall establish an 1608  
internal audit plan before the beginning of each fiscal year, 1609  
subject to the approval of the office of internal audit in the 1610  
office of budget and management. At the end of each fiscal year, 1611  
the commission shall prepare and submit an annual report to the 1612  
office of internal audit for the office's review and approval, 1613  
specifying the internal audit work completed by the end of that 1614  
fiscal year and reporting on compliance with the annual internal 1615  
audit plan. 1616

(F) Whenever, in the judgment of the director of budget 1617  
and management, an amount of net state lottery proceeds is 1618  
necessary to be applied to the payment of debt service on 1619  
obligations, all as defined in sections 151.01 and 151.03 of the 1620  
Revised Code, the director shall transfer that amount directly 1621  
from the state lottery fund or from the lottery profits 1622  
education fund to the bond service fund defined in those 1623  
sections. The provisions of this division are subject to any 1624  
prior pledges or obligation of those amounts to the payment of 1625  
bond service charges as defined in division (C) of section 1626  
3318.21 of the Revised Code, as referred to in division (B) of 1627

this section. 1628

**Sec. 3770.07.** (A) (1) Except as provided in division (A) (2) 1629  
of this section, lottery prize awards shall be claimed by the 1630  
holder of the winning lottery product, or by the executor or 1631  
administrator, or the trustee of a trust, of the estate of a 1632  
deceased holder of a winning lottery product, in a manner to be 1633  
determined by the state lottery commission, within one hundred 1634  
eighty days after the date on which the prize award was 1635  
announced if the lottery game is an online game, ~~and~~ within one 1636  
hundred eighty days after the close of the game if the lottery 1637  
game is an instant game, and within one hundred eighty days 1638  
after the end of the sporting event or series of sporting events 1639  
on which the wager was placed if the lottery game is lottery 1640  
sports gaming. 1641

Any lottery prize award with a value that meets or exceeds 1642  
the reportable winnings amounts set by 26 U.S.C. 6041, or a 1643  
subsequent analogous section of the Internal Revenue Code, shall 1644  
not be claimed by or paid to any person, as defined in section 1645  
1.59 of the Revised Code or as defined by rule or order of the 1646  
state lottery commission, until the name, address, and social 1647  
security number of each beneficial owner of the prize award are 1648  
documented for the commission. Except when a beneficial owner 1649  
otherwise consents in writing, in the case of a claim for a 1650  
lottery prize award made by one or more beneficial owners using 1651  
a trust, the name, address, and social security number of each 1652  
such beneficial owner in the commission's records as a result of 1653  
such a disclosure are confidential and shall not be subject to 1654  
inspection or copying under section 149.43 of the Revised Code 1655  
as a public record. 1656

Except as otherwise provided in division (A) (1) of this 1657



section or as otherwise provided by law, the name and address of 1658  
any individual claiming a lottery prize award are subject to 1659  
inspection or copying under section 149.43 of the Revised Code 1660  
as a public record. 1661

(2) An eligible person serving on active military duty in 1662  
any branch of the United States armed forces during a war or 1663  
national emergency declared in accordance with federal law may 1664  
submit a delayed claim for a lottery prize award. The eligible 1665  
person shall do so by notifying the state lottery commission 1666  
about the claim not later than the ~~five-three hundred fortieth-~~ 1667  
~~sixtieth~~ day after the ~~date on which the prize award was~~ 1668  
~~announced if the lottery game is an online game or after the~~ 1669  
~~date on which the lottery game closed if the lottery game is an~~ 1670  
~~instant game~~ applicable deadline specified under division (A) (1) 1671  
of this section. 1672

(3) If no valid claim to a lottery prize award is made 1673  
within the prescribed period, the prize money, the cost of goods 1674  
and services awarded as prizes, or, if goods or services awarded 1675  
as prizes are resold by the state lottery commission, the 1676  
proceeds from their sale shall be returned to the state lottery 1677  
fund and distributed in accordance with section 3770.06 of the 1678  
Revised Code. 1679

(4) The state lottery commission may share with other 1680  
governmental agencies the name, address, and social security 1681  
number of a beneficial owner disclosed to the commission under 1682  
division (A) (1) of this section, as authorized under sections 1683  
3770.071 and 3770.073 of the Revised Code. Any shared 1684  
information as disclosed pursuant to those sections that is made 1685  
confidential by division (A) (1) of this section remains 1686  
confidential and shall not be subject to inspection or copying 1687

under section 149.43 of the Revised Code as a public record 1688  
unless the applicable beneficial owner otherwise provides 1689  
written consent. 1690

(5) As used in this division: 1691

(a) "Eligible person" means a person who is entitled to a 1692  
lottery prize award and who falls into either of the following 1693  
categories: 1694

(i) While on active military duty in this state, the 1695  
person, as the result of a war or national emergency declared in 1696  
accordance with federal law, is transferred out of this state 1697  
~~before the one hundred eightieth day after the date on which the~~ 1698  
~~winner of the lottery prize award is selected~~ applicable 1699  
deadline specified under division (A) (1) of this section. 1700

(ii) While serving in the reserve forces in this state, 1701  
the person, as the result of a war or national emergency 1702  
declared in accordance with federal law, is placed on active 1703  
military duty and is transferred out of this state before the 1704  
~~expiration of the one hundred eightieth day after the date on~~ 1705  
~~which the prize drawing occurs for an online game or before the~~ 1706  
~~expiration of the one hundred eightieth day following the close~~ 1707  
~~of an instant game as determined by the commission~~ applicable 1708  
deadline specified under division (A) (1) of this section. 1709

(b) "Active military duty" means that a person is covered 1710  
by the "Servicemembers Civil Relief Act," 117 Stat. 2835 (2003), 1711  
50 U.S.C. 501 et seq., as amended, or the "Uniformed Services 1712  
Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 1713  
38 U.S.C. 4301 et seq., as amended. 1714

(c) "Each beneficial owner" means the ultimate recipient 1715  
or, if there is more than one, each ultimate recipient of a 1716

lottery prize award. 1717

(B) If a prize winner, as defined in section 3770.10 of 1718  
the Revised Code, is under eighteen years of age or, in the case 1719  
of lottery sports gaming, under twenty-one years of age, or is 1720  
under some other legal disability, and the prize money or the 1721  
cost of goods or services awarded as a prize exceeds one 1722  
thousand dollars, the director of the state lottery commission 1723  
shall order that payment be made to the order of the legal 1724  
guardian of that prize winner. If the amount of the prize money 1725  
or the cost of goods or services awarded as a prize is one 1726  
thousand dollars or less, the director may order that payment be 1727  
made to the order of the adult member, if any, of that prize 1728  
winner's family legally responsible for the care of that prize 1729  
winner. 1730

(C) No right of any prize winner, as defined in section 1731  
3770.10 of the Revised Code, to a prize award shall be the 1732  
subject of a security interest or used as collateral. 1733

(D) (1) No right of any prize winner, as defined in section 1734  
3770.10 of the Revised Code, to a prize award shall be 1735  
assignable except as follows: when the payment is to be made to 1736  
the executor or administrator, or the trustee of a trust, of the 1737  
estate of a prize winner; when the award of a prize is disputed, 1738  
any person may be awarded a prize award to which another has 1739  
claimed title, pursuant to the order of a court of competent 1740  
jurisdiction; when a person is awarded a prize award to which 1741  
another has claimed title, pursuant to the order of a federal 1742  
bankruptcy court under Title 11 of the United States Code; or as 1743  
provided in sections 3770.10 to 3770.14 of the Revised Code. 1744

(2) (a) No right of any prize winner, as defined in section 1745  
3770.10 of the Revised Code, to a prize award with a remaining 1746

unpaid balance of less than one hundred thousand dollars shall 1747  
be subject to garnishment, attachment, execution, withholding, 1748  
or deduction except as provided in sections 3119.80, 3119.81, 1749  
3121.02, 3121.03, and 3123.06 of the Revised Code or when the 1750  
director is to make a payment pursuant to section 3770.071 or 1751  
3770.073 of the Revised Code. 1752

(b) No right of any prize winner, as defined in section 1753  
3770.10 of the Revised Code, to a prize award with an unpaid 1754  
balance of one hundred thousand dollars or more shall be subject 1755  
to garnishment, attachment, execution, withholding, or deduction 1756  
except as follows: as provided in sections 3119.80, 3119.81, 1757  
3121.02, 3121.03, and 3123.06 of the Revised Code; when the 1758  
director is to make a payment pursuant to section 3770.071 or 1759  
3770.073 of the Revised Code; or pursuant to the order of a 1760  
court of competent jurisdiction located in this state in a 1761  
proceeding in which the state lottery commission is a named 1762  
party, in which case the garnishment, attachment, execution, 1763  
withholding, or deduction pursuant to the order shall be 1764  
subordinate to any payments to be made pursuant to section 1765  
3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3770.071, or 1766  
3770.073 of the Revised Code. 1767

(3) The state lottery commission may adopt and amend rules 1768  
pursuant to Chapter 119. of the Revised Code as necessary to 1769  
implement division (D) of this section, to provide for payments 1770  
from prize awards subject to garnishment, attachment, execution, 1771  
withholding, or deduction, and to comply with any applicable 1772  
requirements of federal law. 1773

(4) Upon making payments from a prize award as required by 1774  
division (D) of this section, the director and the state lottery 1775  
commission are discharged from all further liability for those 1776

payments, whether they are made to an executor, administrator, trustee, judgment creditor, or another person, or to the prize winner, as defined in section 3770.10 of the Revised Code. 1777  
1778  
1779

(5) The state lottery commission shall adopt rules 1780  
pursuant to section 3770.03 of the Revised Code concerning the 1781  
payment of prize awards upon the death of a prize winner, as 1782  
defined in section 3770.10 of the Revised Code. Upon the death 1783  
of a prize winner, the remainder of the prize winner's prize 1784  
award, to the extent it is not subject to a transfer agreement 1785  
under sections 3770.10 to 3770.14 of the Revised Code, may be 1786  
paid to the executor, administrator, or trustee in the form of a 1787  
discounted lump sum cash settlement. 1788

(E) No lottery prize award shall be awarded to or for any 1789  
officer or employee of the state lottery commission, any officer 1790  
or employee of the auditor of state actively auditing, 1791  
coordinating, or observing commission drawings, or any blood 1792  
relative or spouse of such an officer or employee of the 1793  
commission or auditor of state living as a member of the 1794  
officer's or employee's household, nor shall any such officer, 1795  
employee, blood relative, or spouse attempt to claim a lottery 1796  
prize award. 1797

(F) The director may prohibit vendors to the state lottery 1798  
commission and their employees from being awarded a lottery 1799  
prize award. 1800

(G) Upon the payment of prize awards pursuant to a 1801  
provision of this section, other than a provision of division 1802  
(D) of this section, the director and the state lottery 1803  
commission are discharged from all further liability for their 1804  
payment. Installment payments of lottery prize awards shall be 1805  
paid by official check or warrant, and they shall be sent by 1806

mail delivery to the prize winner's address within the United States or by electronic funds transfer to an established bank account located within the United States, or the prize winner may pick them up at an office of the commission.

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

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

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

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

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

(2) The licensed professional adviser is not affiliated in any manner with or compensated in any manner by the transferee

of the lottery prize award. 1836

(3) The compensation of the licensed professional adviser 1837  
is not affected by whether or not a transfer of a lottery prize 1838  
award occurs. 1839

(D) "Prize winner" means any person that holds the right 1840  
to receive all or any part of a lottery prize award as a result 1841  
of being any of the following: 1842

(1) A person who is a claimant under division (A) of 1843  
section 3770.07 of the Revised Code; 1844

(2) A person who is entitled to a prize award and who is 1845  
under a legal disability as described in division (B) of section 1846  
3770.07 of the Revised Code; 1847

(3) A person who was awarded a prize award to which 1848  
another has claimed title by a federal bankruptcy court order or 1849  
other court order referred to in division (D) of section 3770.07 1850  
of the Revised Code; 1851

(4) A person who is receiving payments upon the death of a 1852  
prize winner as provided in division (D) of section 3770.07 of 1853  
the Revised Code. 1854

(E) "Transfer" means any form of sale, assignment, or 1855  
redirection of payment of all or any part of a lottery prize 1856  
award for consideration. 1857

(F) "Transfer agreement" means an agreement that is 1858  
complete and valid, and that provides for the transfer of all or 1859  
any part of a lottery prize award from a transferor to a 1860  
transferee. A transfer agreement is incomplete and invalid 1861  
unless the agreement contains both of the following: 1862

(1) A statement, signed by the transferor under penalties 1863

of perjury, that the transferor irrevocably agrees that the 1864  
transferor is subject to the tax imposed by Chapter 5733. or 1865  
5747. of the Revised Code with respect to gain or income which 1866  
the transferor will recognize in connection with the transfer. 1867  
If the transferor is a pass-through entity, as defined in 1868  
section 5733.04 of the Revised Code, each investor in the pass- 1869  
through entity shall also sign under penalties of perjury a 1870  
statement that the investor irrevocably agrees that the investor 1871  
is subject to the tax imposed by Chapter 5733. or 5747. of the 1872  
Revised Code with respect to gain or income which the transferor 1873  
and the investor will recognize in connection with the transfer. 1874

(2) A statement, signed by the transferee, that the 1875  
transferee irrevocably agrees that the transferee is subject to 1876  
the withholding requirements imposed by division (C) of section 1877  
3770.072 of the Revised Code and that the transferee is subject 1878  
to the tax imposed by Chapter 5733. or 5747. of the Revised Code 1879  
with respect to gain or income which the transferee will 1880  
recognize in connection with lottery prize awards to be received 1881  
as a result of the transfer. If the transferee is a pass-through 1882  
entity, as defined in section 5733.04 of the Revised Code, each 1883  
investor in the pass-through entity shall also sign under 1884  
penalties of perjury a statement setting forth that the investor 1885  
irrevocably agrees that the investor is subject to the 1886  
withholding requirements imposed by division (C) of section 1887  
3770.072 of the Revised Code and is subject to the tax imposed 1888  
by Chapter 5733. or 5747. of the Revised Code with respect to 1889  
gain or income which the transferee and the investor will 1890  
recognize in connection with lottery prize awards to be received 1891  
as a result of the transfer. 1892

(G) "Transferee" means a party acquiring or proposing to 1893  
acquire all or any part of a lottery prize award through a 1894



transfer. 1895

(H) "Transferor" means either a prize winner or a 1896  
transferee in an earlier transfer whose interest is acquired by 1897  
or is sought to be acquired by a transferee or a new transferee 1898  
through a transfer. 1899

(I) "Lottery prize award" includes winnings from lottery 1900  
sports gaming. 1901

Sec. 3770.23. As used in sections 3770.23 to 3770.25 of 1902  
the Revised Code: 1903

(A) "Sports gaming," "type C sports gaming proprietor," 1904  
and "type C sports gaming host" have the same meanings as in 1905  
section 3775.01 of the Revised Code. 1906

(B) "Lottery sports gaming" means sports gaming conducted 1907  
by a type C sports gaming proprietor on behalf of the state 1908  
lottery commission and offered through lottery sales agents that 1909  
are licensed as type C sports gaming hosts. 1910

Sec. 3770.24. (A) The state lottery commission shall 1911  
operate lottery sports gaming as part of the statewide lottery 1912  
in accordance with this section and with Chapter 3775. of the 1913  
Revised Code. The state lottery commission may adopt rules under 1914  
Chapter 119. of the Revised Code, in consultation with the Ohio 1915  
casino control commission, to implement sections 3770.23 to 1916  
3770.25 of the Revised Code, so long as those rules are not in 1917  
conflict with the rules of the Ohio casino control commission. 1918

(B) (1) Each type C sports gaming proprietor shall contract 1919  
with the state lottery commission to operate lottery sports 1920  
gaming on behalf of the state lottery commission in exchange for 1921  
a portion of the state's proceeds from lottery sports gaming. 1922

(2) All provisions of Chapter 3775. of the Revised Code 1923  
that apply to type C sports gaming proprietors and type C sports 1924  
gaming hosts apply to those persons when they operate or offer 1925  
lottery sports gaming. 1926

(3) A type C sports gaming proprietor may adapt any 1927  
existing self-service or clerk-operated lottery terminals owned 1928  
or operated by the sports gaming proprietor or the state lottery 1929  
commission also to serve as lottery sports gaming terminals, 1930  
subject to the rules of the Ohio casino control commission and 1931  
the state lottery commission. 1932

**Sec. 3770.25.** (A) The state lottery commission shall offer 1933  
lottery sports gaming only at type C sports gaming hosts' 1934  
facilities on self-service or clerk-operated terminals, and only 1935  
to individuals who are at least twenty-one years of age and who 1936  
are physically present on the premises of the facility. 1937

(B) All of the following apply concerning lottery sports 1938  
gaming: 1939

(1) If a type C sports gaming proprietor intends to 1940  
install more than two terminals in any type C sports gaming 1941  
host's facility, the type C sports gaming proprietor shall 1942  
notify the Ohio casino control commission of that fact not later 1943  
than seven days before installing the additional terminals. The 1944  
commission may disallow the installation of more than two 1945  
terminals in the facility, in accordance with the commission's 1946  
rules. 1947

(2) The self-service terminal or the clerk, as applicable, 1948  
shall verify that the lottery sports gaming participant is at 1949  
least twenty-one years of age. 1950

(3) A type C sports gaming proprietor may offer only the 1951

<u>following types of wagers on sporting events, as approved by the</u>	1952
<u>Ohio casino control commission:</u>	1953
<u>(a) Spread wagers;</u>	1954
<u>(b) Over-under wagers;</u>	1955
<u>(c) Moneyline wagers;</u>	1956
<u>(d) Parlay wagers that are based on not more than four</u>	1957
<u>component wagers.</u>	1958
<u>(4) A self-service terminal or clerk shall accept wagers</u>	1959
<u>only by cash, credit card, debit card, or electronic payment</u>	1960
<u>account. As used in this section, "electronic payment account"</u>	1961
<u>means an account maintained with a third party for purposes of</u>	1962
<u>making electronic payments, such as paypal, google pay, or apple</u>	1963
<u>pay, that is intended for general use and not only for sports</u>	1964
<u>gaming purposes.</u>	1965
<u>(5) A self-service terminal or clerk shall not accept</u>	1966
<u>wagers aggregating more than seven hundred dollars in a calendar</u>	1967
<u>week from any one participant.</u>	1968
<u>(6) The rules of the Ohio casino control commission and</u>	1969
<u>the state lottery commission concerning lottery sports gaming</u>	1970
<u>shall apply identically in all applicable respects to lottery</u>	1971
<u>sports gaming offered on a self-service terminal and to lottery</u>	1972
<u>sports gaming offered on a clerk-operated terminal.</u>	1973
<u>(C) (1) A participant whose winnings from lottery sports</u>	1974
<u>gaming are of an amount that is not subject to withholding under</u>	1975
<u>section 718.031, 3770.071, 3770.072, or 3770.073 of the Revised</u>	1976
<u>Code may receive the participant's winnings by any of the</u>	1977
<u>following methods:</u>	1978
<u>(a) As a credit to the participant's credit card, debit</u>	1979

<u>card, or electronic payment account.</u>	1980
<u>(b) In cash from any type C sports gaming host;</u>	1981
<u>(c) By any additional method permitted by the state</u> <u>lottery commission by rule.</u>	1982 1983
<u>(2) A participant whose winnings from lottery sports</u> <u>gaming are of an amount that is subject to withholding under</u> <u>section 718.031, 3770.071, 3770.072, or 3770.073 of the Revised</u> <u>Code may receive the participant's winnings in the same manner</u> <u>as any other lottery prize award of an amount that is subject to</u> <u>withholding under those sections.</u>	1984 1985 1986 1987 1988 1989
<b>Sec. 3772.01.</b> As used in this chapter:	1990
(A) "Applicant" means any person who applies to the commission for a license under this chapter.	1991 1992
(B) "Casino control commission fund" means the casino control commission fund described in Section 6(C) (3) (d) of Article XV, Ohio Constitution, the money in which shall be used to fund the commission and its related affairs.	1993 1994 1995 1996
(C) "Casino facility" means a casino facility as defined in Section 6(C) (9) of Article XV, Ohio Constitution.	1997 1998
(D) "Casino game" means any slot machine or table game as defined in this chapter.	1999 2000
(E) "Casino gaming" means any type of slot machine or table game wagering, using money, casino credit, or any representative of value, authorized in any of the states of Indiana, Michigan, Pennsylvania, and West Virginia as of January 1, 2009, and includes slot machine and table game wagering subsequently authorized by, but shall not be limited by, subsequent restrictions placed on such wagering in such states.	2001 2002 2003 2004 2005 2006 2007

"Casino gaming" does not include bingo, as authorized in Section 2008  
6 of Article XV, Ohio Constitution and conducted as of January 2009  
1, 2009, ~~or~~; horse racing where the pari-mutuel system of 2010  
wagering is conducted, as authorized under the laws of this 2011  
state as of January 1, 2009; or sports gaming. 2012

(F) "Casino gaming employee" means any employee of a 2013  
casino operator or management company, but not a key employee, 2014  
and as further defined in section 3772.131 of the Revised Code. 2015

(G) "Casino operator" means any person, trust, 2016  
corporation, partnership, limited partnership, association, 2017  
limited liability company, or other business enterprise that 2018  
directly or indirectly holds an ownership or leasehold interest 2019  
in a casino facility. "Casino operator" does not include an 2020  
agency of the state, any political subdivision of the state, any 2021  
person, trust, corporation, partnership, limited partnership, 2022  
association, limited liability company, or other business 2023  
enterprise that may have an interest in a casino facility, but 2024  
who is legally or contractually restricted from conducting 2025  
casino gaming. 2026

(H) "Central system" means a computer system that provides 2027  
the following functions related to casino gaming equipment used 2028  
in connection with casino gaming authorized under this chapter: 2029  
security, auditing, data and information retrieval, and other 2030  
purposes deemed necessary and authorized by the commission. 2031

(I) "Cheat" means to alter the result of a casino game, 2032  
the element of chance, the operation of a machine used in a 2033  
casino game, or the method of selection of criteria that 2034  
determines (a) the result of the casino game, (b) the amount or 2035  
frequency of payment in a casino game, (c) the value of a 2036  
wagering instrument, or (d) the value of a wagering credit. 2037

"Cheat" does not include an individual who, without the assistance of another individual or without the use of a physical aid or device of any kind, uses the individual's own ability to keep track of the value of cards played and uses predictions formed as a result of the tracking information in the individual's playing and betting strategy.

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

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

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

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

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

(2) Holds an ownership interest of five per cent or more,

as determined by the commission, in a casino operator, 2067  
management company, or gaming-related vendor license applicant 2068  
or licensee; 2069

(3) Holds voting rights with the power to vote five per 2070  
cent or more of the outstanding voting rights of a casino 2071  
operator, management company, or gaming-related vendor applicant 2072  
or licensee. 2073

(N) "Initial investment" includes costs related to 2074  
demolition, engineering, architecture, design, site preparation, 2075  
construction, infrastructure improvements, land acquisition, 2076  
fixtures and equipment, insurance related to construction, and 2077  
leasehold improvements. 2078

(O) "Institutional investor" means any of the following 2079  
entities owning five per cent or more, but less than ~~fifteen~~ 2080  
twenty-five per cent, of an ownership interest in a casino 2081  
facility, casino operator, management company, or holding 2082  
company: a corporation, bank, insurance company, pension fund or 2083  
pension fund trust, retirement fund, including funds 2084  
administered by a public agency, employees' profit-sharing fund 2085  
or employees' profit-sharing trust, any association engaged, as 2086  
a substantial part of its business or operations, in purchasing 2087  
or holding securities, including a hedge fund, mutual fund, or 2088  
private equity fund, or any trust in respect of which a bank is 2089  
trustee or cotrustee, investment company registered under the 2090  
"Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., 2091  
collective investment trust organized by banks under Part Nine 2092  
of the Rules of the Comptroller of the Currency, closed-end 2093  
investment trust, chartered or licensed life insurance company 2094  
or property and casualty insurance company, investment advisor 2095  
registered under the "Investment Advisors Act of 1940," 15 2096

U.S.C. 80 b-1 et seq., and such other persons as the commission 2097  
may reasonably determine to qualify as an institutional investor 2098  
for reasons consistent with this chapter, and that does not 2099  
exercise control over the affairs of a licensee and its 2100  
ownership interest in a licensee is for investment purposes 2101  
only, as set forth in division (F) of section 3772.10 of the 2102  
Revised Code. 2103

(P) "Key employee" means any executive, employee, agent, 2104  
or other individual who has the power to exercise significant 2105  
influence over decisions concerning any part of the operation of 2106  
a person that has applied for or holds a casino operator, 2107  
management company, or gaming-related vendor license or the 2108  
operation of a holding company of a person that has applied for 2109  
or holds a casino operator, management company, or gaming- 2110  
related vendor license, including: 2111

(1) An officer, director, trustee, partner, or an 2112  
equivalent fiduciary; 2113

(2) An individual who holds a direct or indirect ownership 2114  
interest of five per cent or more; 2115

(3) An individual who performs the function of a principal 2116  
executive officer, principal operating officer, principal 2117  
accounting officer, or an equivalent officer; 2118

(4) Any other individual the commission determines to have 2119  
the power to exercise significant influence over decisions 2120  
concerning any part of the operation. 2121

(Q) "Licensed casino operator" means a casino operator 2122  
that has been issued a license by the commission and that has 2123  
been certified annually by the commission to have paid all 2124  
applicable fees, taxes, and debts to the state. 2125



(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.

(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.

(T) "Ohio law enforcement training fund" means the state law enforcement training fund described in Section 6(C)(3)(f) of Article XV, Ohio Constitution, the money in which shall be used to enhance public safety by providing training opportunities to the law enforcement community.

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

(V) "Problem casino gambling and addictions fund" means

the state problem gambling and addictions fund described in 2156  
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 2157  
in which shall be used for treatment of problem gambling and 2158  
substance abuse, and for related research. 2159

(W) "Promotional gaming credit" means a slot machine or 2160  
table game credit, discount, or other similar item issued to a 2161  
patron to enable the placement of, or increase in, a wager at a 2162  
slot machine or table game. 2163

(X) "Slot machine" means any mechanical, electrical, or 2164  
other device or machine which, upon insertion of a coin, token, 2165  
ticket, or similar object, or upon payment of any consideration, 2166  
is available to play or operate, the play or operation of which, 2167  
whether by reason of the skill of the operator or application of 2168  
the element of chance, or both, makes individual prize 2169  
determinations for individual participants in cash, premiums, 2170  
merchandise, tokens, or any thing of value, whether the payoff 2171  
is made automatically from the machine or in any other manner, 2172  
but does not include any device that is a skill-based amusement 2173  
machine, or an electronic instant bingo system, as defined in 2174  
section 2915.01 of the Revised Code. 2175

(Y) "Table game" means any game played with cards, dice, 2176  
or any mechanical, electromechanical, or electronic device or 2177  
machine for money, casino credit, or any representative of 2178  
value. "Table game" does not include slot machines. 2179

(Z) "Upfront license" means the first plenary license 2180  
issued to a casino operator. 2181

(AA) "Voluntary exclusion program" means a program 2182  
provided by the commission that allows persons to voluntarily 2183  
exclude themselves from the gaming areas of facilities under the 2184

jurisdiction of the commission by placing their name on a 2185  
voluntary exclusion list and following the procedures set forth 2186  
by the commission. 2187

(BB) "Sports gaming," "sports gaming proprietor," "sports 2188  
gaming facility," "mobile management services provider," and 2189  
"management services provider" have the same meanings as in 2190  
section 3775.01 of the Revised Code. 2191

**Sec. 3772.02.** (A) There is hereby created the Ohio casino 2192  
control commission described in Section 6(C)(4) of Article XV, 2193  
Ohio Constitution. 2194

(B) The commission shall consist of seven members 2195  
appointed within one month of September 10, 2010, by the 2196  
governor with the advice and consent of the senate. The governor 2197  
shall forward all appointments to the senate within twenty-four 2198  
hours. 2199

(1) Each commission member is eligible for reappointment 2200  
at the discretion of the governor. No commission member shall be 2201  
appointed for more than three terms in total. 2202

(2) Each commission member shall be a resident of Ohio. 2203

(3) At least one commission member shall be experienced in 2204  
law enforcement and criminal investigation. 2205

(4) At least one commission member shall be a certified 2206  
public accountant experienced in accounting and auditing. 2207

(5) At least one commission member shall be an attorney 2208  
admitted to the practice of law in Ohio. 2209

(6) At least one commission member shall be a resident of 2210  
a county where one of the casino facilities is located. 2211

(7) Not more than four commission members shall be of the 2212  
same political party. 2213

(8) No commission member shall have any affiliation with 2214  
an Ohio casino operator or facility or with a sports gaming 2215  
proprietor, mobile management services provider, or management 2216  
services provider licensed under Chapter 3775. of the Revised 2217  
Code. 2218

(C) Commission members shall serve four-year terms, except 2219  
that when the governor makes initial appointments to the 2220  
commission under this chapter, the governor shall appoint three 2221  
members to serve four-year terms with not more than two such 2222  
members from the same political party, two members to serve 2223  
three-year terms with such members not being from the same 2224  
political party, and two members to serve two-year terms with 2225  
such members not being from the same political party. 2226

(D) Each commission member shall hold office from the date 2227  
of appointment until the end of the term for which the member 2228  
was appointed. Any member appointed to fill a vacancy occurring 2229  
before the expiration of the term for which the member's 2230  
predecessor was appointed shall hold office for the remainder of 2231  
the unexpired term. Any member shall continue in office after 2232  
the expiration date of the member's term until the member's 2233  
successor takes office, or until a period of sixty days has 2234  
elapsed, whichever occurs first. A vacancy in the commission 2235  
membership shall be filled in the same manner as the original 2236  
appointment. 2237

(E) The governor shall select one member to serve as 2238  
chairperson and the commission members shall select one member 2239  
from a different party than the chairperson to serve as vice- 2240  
chairperson. The governor may remove and replace the chairperson 2241

at any time. No such member shall serve as chairperson for more 2242  
than six successive years. The vice-chairperson shall assume the 2243  
duties of the chairperson in the absence of the chairperson. The 2244  
chairperson and vice-chairperson shall perform but shall not be 2245  
limited to additional duties as are prescribed by commission 2246  
rule. 2247

(F) A commission member is not required to devote the 2248  
member's full time to membership on the commission. Beginning on 2249  
September 29, 2015, each member of the commission shall receive 2250  
compensation of fifty thousand dollars per year. Beginning July 2251  
1, 2016, each member of the commission shall receive 2252  
compensation of forty thousand dollars per year. Beginning July 2253  
1, 2017, each member of the commission shall receive 2254  
compensation of thirty thousand dollars per year. Each member 2255  
shall receive the member's actual and necessary expenses 2256  
incurred in the discharge of the member's official duties. 2257

(G) The governor shall not appoint an individual to the 2258  
commission, and an individual shall not serve on the commission, 2259  
if the individual ~~has been convicted of or pleaded guilty or no-~~ 2260  
~~contest to a disqualifying offense as defined in~~ is ineligible 2261  
to be appointed or retained under section 3772.07 of the Revised 2262  
Code. ~~Members coming~~ A member who comes under indictment or bill 2263  
of information of ~~a disqualifying an offense that, if the member~~ 2264  
were convicted of the offense, would make the member ineligible 2265  
to be appointed or retained under that section shall resign from 2266  
the commission immediately upon indictment. 2267

(H) At least five commission members shall be present for 2268  
the commission to meet. The concurrence of four members is 2269  
necessary for the commission to take any action. All members 2270  
shall vote on the adoption of rules, and the approval of, and 2271

the suspension or revocation of, the licenses of casino 2272  
operators or management companies, unless a member has a written 2273  
leave of absence filed with and approved by the chairperson. 2274

(I) A commission member may be removed or suspended from 2275  
office in accordance with section 3.04 of the Revised Code. 2276

(J) Each commission member, before entering upon the 2277  
discharge of the member's official duties, shall make an oath to 2278  
uphold the Ohio Constitution and laws of the state of Ohio and 2279  
shall give a bond, payable by the commission, to the treasurer 2280  
of state, in the sum of ten thousand dollars with sufficient 2281  
sureties to be approved by the treasurer of state, which bond 2282  
shall be filed with the secretary of state. 2283

(K) The commission shall hold one regular meeting each 2284  
month and shall convene other meetings at the request of the 2285  
chairperson or a majority of the members. A member who fails to 2286  
attend at least three-fifths of the regular and special meetings 2287  
of the commission during any two-year period forfeits membership 2288  
on the commission. All meetings of the commission shall be open 2289  
meetings under section 121.22 of the Revised Code except as 2290  
otherwise allowed by law. 2291

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 2292  
of the Revised Code, the commission is exempt from the 2293  
requirements of sections 101.82 to 101.87 of the Revised Code. 2294

**Sec. 3772.03.** (A) To ensure the integrity of casino 2295  
gaming, the commission shall have authority to complete the 2296  
functions of licensing, regulating, investigating, and 2297  
penalizing casino operators, management companies, holding 2298  
companies, key employees, casino gaming employees, and gaming- 2299  
related vendors. The commission also shall have jurisdiction 2300

over all persons participating in casino gaming authorized by 2301  
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 2302

(B) All rules adopted by the commission under this chapter 2303  
shall be adopted under procedures established in Chapter 119. of 2304  
the Revised Code. The commission may contract for the services 2305  
of experts and consultants to assist the commission in carrying 2306  
out its duties under this section. 2307

(C) The commission shall adopt rules as are necessary for 2308  
completing the functions stated in division (A) of this section 2309  
and for addressing the subjects enumerated in division (D) of 2310  
this section. 2311

(D) The commission shall adopt, and as advisable and 2312  
necessary shall amend or repeal, rules that include all of the 2313  
following: 2314

(1) The prevention of practices detrimental to the public 2315  
interest; 2316

(2) Prescribing the method of applying, and the form of 2317  
application, that an applicant for a license under this chapter 2318  
must follow as otherwise described in this chapter; 2319

(3) Prescribing the information to be furnished by an 2320  
applicant or licensee as described in section 3772.11 of the 2321  
Revised Code; 2322

(4) Describing the certification standards and duties of 2323  
an independent testing laboratory certified under section 2324  
3772.31 of the Revised Code and the relationship between the 2325  
commission, the laboratory, the gaming-related vendor, and the 2326  
casino operator; 2327

(5) The minimum amount of insurance that must be 2328

maintained by a casino operator, management company, holding company, or gaming-related vendor;	2329 2330
(6) The approval process for a significant change in ownership or transfer of control of a licensee as provided in section 3772.091 of the Revised Code;	2331 2332 2333
(7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors;	2334 2335
(8) Identifying the casino gaming that is permitted, identifying the gaming supplies, devices, and equipment, that are permitted, defining the area in which the permitted casino gaming may be conducted, and specifying the method of operation according to which the permitted casino gaming is to be conducted as provided in section 3772.20 of the Revised Code, and requiring gaming devices and equipment to meet the standards of this state;	2336 2337 2338 2339 2340 2341 2342 2343
(9) Tournament play in any casino facility;	2344
(10) Establishing and implementing a voluntary exclusion program that provides all of the following:	2345 2346
(a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering a casino facility.	2347 2348 2349
(b) The name of a person participating in the program shall be included on a list of persons excluded from all casino facilities.	2350 2351 2352
(c) Except as provided by commission rule, no person who participates in the program shall petition the commission for admittance into a casino facility.	2353 2354 2355
(d) The list of persons participating in the program and	2356



the personal information of those persons shall be confidential 2357  
and shall only be disseminated by the commission to ~~a~~ the state 2358  
lottery commission, casino operator and the operators, sports 2359  
gaming proprietors, and their agents and employees of the casino  
~~operator~~ for purposes of enforcement and to other entities, upon 2360  
request of the participant and agreement by the commission. 2362

(e) A casino operator shall make all reasonable attempts 2363  
as determined by the commission to cease all direct marketing 2364  
efforts to a person participating in the program. 2365

(f) A casino operator shall not cash the check of a person 2366  
participating in the program or extend credit to the person in 2367  
any manner. However, the program shall not exclude a casino 2368  
operator from seeking the payment of a debt accrued by a person 2369  
before participating in the program. 2370

(g) Any and all locations at which a person may register 2371  
as a participant in the program shall be published. 2372

(11) Requiring the commission to adopt standards regarding 2373  
the marketing materials of a licensed casino operator, including 2374  
allowing the commission to prohibit marketing materials that are 2375  
contrary to the adopted standards; 2376

(12) Requiring that the records, including financial 2377  
statements, of any casino operator, management company, holding 2378  
company, and gaming-related vendor be maintained in the manner 2379  
prescribed by the commission and made available for inspection 2380  
upon demand by the commission, but shall be subject to section 2381  
3772.16 of the Revised Code; 2382

(13) Permitting a licensed casino operator, management 2383  
company, key employee, or casino gaming employee to question a 2384  
person suspected of violating this chapter; 2385

(14) The chips, tokens, tickets, electronic cards, or	2386
similar objects that may be purchased by means of an agreement	2387
under which credit is extended to a wagerer by a casino	2388
operator;	2389
(15) Establishing standards for provisional key employee	2390
licenses for a person who is required to be licensed as a key	2391
employee and is in exigent circumstances and standards for	2392
provisional licenses for casino gaming employees who submit	2393
complete applications and are compliant under an instant	2394
background check. A provisional license shall be valid not	2395
longer than three months. A provisional license may be renewed	2396
one time, at the commission's discretion, for an additional	2397
three months. In establishing standards with regard to instant	2398
background checks the commission shall take notice of criminal	2399
records checks as they are conducted under section 311.41 of the	2400
Revised Code using electronic fingerprint reading devices.	2401
(16) Establishing approval procedures for third-party	2402
engineering or accounting firms, as described in section 3772.09	2403
of the Revised Code;	2404
(17) Prescribing the manner in which winnings,	2405
compensation from casino gaming, and gross revenue must be	2406
computed and reported by a licensee as described in Chapter	2407
5753. of the Revised Code;	2408
(18) Prescribing conditions under which a licensee's	2409
license may be suspended or revoked as described in section	2410
3772.04 of the Revised Code;	2411
(19) Prescribing the manner and procedure of all hearings	2412
to be conducted by the commission or by any hearing examiner;	2413
(20) Prescribing technical standards and requirements that	2414

are to be met by security and surveillance equipment that is 2415  
used at and standards and requirements to be met by personnel 2416  
who are employed at casino facilities, and standards and 2417  
requirements for the provision of security at and surveillance 2418  
of casino facilities; 2419

(21) Prescribing requirements for a casino operator to 2420  
provide unarmed security services at a casino facility by 2421  
licensed casino employees, and the training that shall be 2422  
completed by these employees; 2423

(22) Prescribing standards according to which casino 2424  
operators shall keep accounts and standards according to which 2425  
casino accounts shall be audited, and establish means of 2426  
assisting the tax commissioner in levying and collecting the 2427  
gross casino revenue tax levied under section 5753.02 of the 2428  
Revised Code; 2429

(23) Defining penalties for violation of commission rules 2430  
and a process for imposing such penalties; 2431

(24) Establishing standards for decertifying contractors 2432  
that violate statutes or rules of this state or the federal 2433  
government; 2434

(25) Establishing standards for the repair of casino 2435  
gaming equipment; 2436

(26) Establishing procedures to ensure that casino 2437  
operators, management companies, and holding companies are 2438  
compliant with the compulsive and problem gambling plan 2439  
submitted under section 3772.18 of the Revised Code; 2440

(27) Prescribing, for institutional investors in or 2441  
holding companies of a casino operator, management company, 2442  
holding company, or gaming-related vendor that fall below the 2443

threshold needed to be considered an institutional investor or a holding company, standards regarding what any employees, members, or owners of those investors or holding companies may do and shall not do in relation to casino facilities and casino gaming in this state, which standards shall rationally relate to the need to proscribe conduct that is inconsistent with passive institutional investment status;

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

(E) The commission shall employ and assign gaming agents as necessary to assist the commission in carrying out the duties of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the Revised Code. In order to maintain employment as a gaming agent, the gaming agent shall successfully complete all continuing training programs required by the commission and shall not have been convicted of or pleaded guilty or no contest to ~~a~~ disqualifying an offense as defined in that makes the gaming agent ineligible for appointment or retention under section 3772.07 of the Revised Code.

(F) The commission, as a law enforcement agency, and its gaming agents, as law enforcement officers as defined in section 2901.01 of the Revised Code, shall have authority with regard to the detection and investigation of, the seizure of evidence allegedly relating to, and the apprehension and arrest of persons allegedly committing violations of this chapter or gambling offenses as defined in section 2915.01 of the Revised Code or violations of any other law of this state that may affect the integrity of casino gaming ~~or,~~ the operation of skill-based amusement machines, or the operation of sports

gaming, and shall have access to casino facilities and, skill- 2474  
based amusement machine facilities, and sports gaming facilities 2475  
to carry out the requirements of this chapter and Chapter 3775. 2476  
of the Revised Code. 2477

(G) The commission may eject or exclude or authorize the 2478  
ejection or exclusion of and a gaming agent may eject a person 2479  
from a casino facility for any of the following reasons: 2480

(1) The person's name is on the list of persons 2481  
voluntarily excluding themselves from all casinos in a program 2482  
established according to rules adopted by the commission; 2483

(2) The person violates or conspires to violate this 2484  
chapter or a rule adopted thereunder; or 2485

(3) The commission determines that the person's conduct or 2486  
reputation is such that the person's presence within a casino 2487  
facility may call into question the honesty and integrity of the 2488  
casino gaming operations or interfere with the orderly conduct 2489  
of the casino gaming operations. 2490

(H) A person, other than a person participating in a 2491  
voluntary exclusion program, may petition the commission for a 2492  
public hearing on the person's ejection or exclusion under this 2493  
chapter. 2494

(I) A casino operator or management company shall have the 2495  
same authority to eject or exclude a person from the management 2496  
company's casino facilities as authorized in division (G) of 2497  
this section. The licensee shall immediately notify the 2498  
commission of an ejection or exclusion. 2499

(J) The commission shall submit a written annual report 2500  
with the governor, president and minority leader of the senate, 2501  
and the speaker and minority leader of the house of 2502

representatives before the first day of September each year. The	2503
annual report shall cover the previous fiscal year and shall	2504
include all of the following:	2505
(1) A statement describing the receipts and disbursements	2506
of the commission;	2507
(2) Relevant financial data regarding casino gaming,	2508
including gross revenues and disbursements made under this	2509
chapter;	2510
(3) Actions taken by the commission;	2511
(4) An update on casino operators', management companies',	2512
and holding companies' compulsive and problem gambling plans and	2513
the voluntary exclusion program and list;	2514
(5) Information regarding prosecutions for conduct	2515
described in division (H) of section 3772.99 of the Revised	2516
Code, including, but not limited to, the total number of	2517
prosecutions commenced and the name of each person prosecuted;	2518
(6) Any additional information that the commission	2519
considers useful or that the governor, president or minority	2520
leader of the senate, speaker or minority leader of the house of	2521
representatives requests.	2522
(K) To ensure the integrity of skill-based amusement	2523
machine operations, the commission shall have jurisdiction over	2524
all persons conducting or participating in the conduct of skill-	2525
based amusement machine operations authorized by this chapter	2526
and Chapter 2915. of the Revised Code, including the authority	2527
to complete the functions of licensing, regulating,	2528
investigating, and penalizing those persons in a manner that is	2529
consistent with the commission's authority to do the same with	2530
respect to casino gaming. To carry out this division, the	2531

commission may adopt rules under Chapter 119. of the Revised 2532  
Code, including rules establishing fees and penalties related to 2533  
the operation of skill-based amusement machines. 2534

(L) To ensure the integrity of fantasy contests, the 2535  
commission shall have jurisdiction over all persons conducting 2536  
or participating in the conduct of a fantasy contest authorized 2537  
by Chapter 3774. of the Revised Code, including the authority to 2538  
license, regulate, investigate, and penalize those persons in a 2539  
manner that is consistent with the commission's authority to do 2540  
the same with respect to skill-based amusement machines. To 2541  
carry out this division, the commission may adopt rules under 2542  
Chapter 119. of the Revised Code, including rules establishing 2543  
fees and penalties related to the operation of fantasy contests. 2544

(M) All fees imposed pursuant to the rules adopted under 2545  
divisions (K) and (L) of this section shall be deposited into 2546  
the casino control commission fund. 2547

**Sec. 3772.031.** ~~(A)~~ (A) (1) The general assembly finds that 2548  
the exclusion or ejection of certain persons from casino 2549  
facilities and from sports gaming is necessary to effectuate the 2550  
intents and purposes of this chapter and Chapter 3775. of the 2551  
Revised Code and to maintain strict and effective regulation of 2552  
casino gaming and sports gaming. ~~The~~ 2553

(2) The commission, by rule, shall provide for a list of 2554  
persons who are to be excluded or ejected from a casino facility 2555  
and a list of persons who are to be excluded or ejected from a 2556  
sports gaming facility and from participating in the play or 2557  
operation of sports gaming in this state. Persons included on 2558  
~~the~~ an exclusion list shall be identified by name and physical 2559  
description. The commission shall publish the exclusion ~~list~~ 2560  
lists on its web site, and shall transmit a copy of the 2561

exclusion ~~list~~ lists periodically to casino operators and sports 2562  
gaming proprietors, as applicable, as ~~it is~~ they are initially 2563  
issued and thereafter as it is they are revised from time to 2564  
time. ~~A~~ 2565

(3) A casino operator shall take steps necessary to ensure 2566  
that all its key employees and casino gaming employees are aware 2567  
of and understand the casino exclusion list and its function, 2568  
and that all its key employees and casino gaming employees are 2569  
kept aware of the content of the casino exclusion list as it is 2570  
issued and thereafter revised from time to time. 2571

(4) A sports gaming proprietor shall take steps necessary 2572  
to ensure that its appropriate agents and employees are aware of 2573  
and understand the sports gaming exclusion list and its 2574  
function, and that all its appropriate agents and employees are 2575  
kept aware of the content of the sports gaming exclusion list as 2576  
it is issued and thereafter revised from time to time. 2577

(B) The casino exclusion list may include any person whose 2578  
presence in a casino facility is determined by the commission to 2579  
pose a threat to the interests of the state, to achieving the 2580  
intents and purposes of this chapter, or to the strict and 2581  
effective regulation of casino gaming. The sports gaming 2582  
exclusion list may include any person whose presence in a sports 2583  
gaming facility or whose participation in the play or operation 2584  
of sports gaming in this state is determined by the commission 2585  
to pose a threat to the interests of the state, to achieving the 2586  
intents and purposes of Chapter 3775. of the Revised Code, or to 2587  
the strict and effective regulation of sports gaming. In 2588  
determining whether to include a person on ~~the~~ an exclusion 2589  
list, the commission may consider: 2590

(1) Any prior conviction of a crime that is a felony under 2591



the laws of this state, another state, or the United States, a 2592  
crime involving moral turpitude, or a violation of the gaming 2593  
laws of this state, another state, or the United States; and 2594

(2) A violation, or a conspiracy to violate, any provision 2595  
of this chapter or Chapter 3775. of the Revised Code, as 2596  
applicable, that consists of: 2597

(a) A failure to disclose an interest in a gaming facility 2598  
or a sports gaming-related person or entity for which the person 2599  
must obtain a license; 2600

(b) Purposeful evasion of taxes or fees; 2601

(c) A notorious or unsavory reputation that would 2602  
adversely affect public confidence and trust that casino gaming 2603  
or sports gaming is free from criminal or corruptive elements; 2604  
or 2605

(d) A violation of an order of the commission or of any 2606  
other governmental agency that warrants exclusion or ejection of 2607  
the person from a casino facility, from a sports gaming 2608  
facility, or from participating in the play or operation of 2609  
sports gaming in this state. 2610

(3) If the person has pending charges or indictments for a 2611  
gaming or gambling crime or a crime related to the integrity of 2612  
gaming operations in any state; 2613

(4) If the person's conduct or reputation is such that the 2614  
person's presence within a casino facility or in the sports 2615  
gaming industry in this state may call into question the honesty 2616  
and integrity of the casino gaming or sports gaming operations 2617  
or interfere with the orderly conduct of the casino gaming or 2618  
sports gaming operations; 2619

(5) If the person is a career or professional offender 2620  
whose presence in a casino facility or in the sports gaming 2621  
industry in this state would be adverse to the interest of 2622  
licensed gaming in this state; 2623

(6) If the person has a known relationship or connection 2624  
with a career or professional offender whose presence in a 2625  
casino facility or in the sports gaming industry in this state 2626  
would be adverse to the interest of licensed gaming in this 2627  
state; 2628

(7) If the commission has suspended the person's gaming 2629  
privileges; 2630

(8) If the commission has revoked the person's licenses 2631  
related to this chapter or Chapter 3775. of the Revised Code; 2632

(9) If the commission determines that the person poses a 2633  
threat to the safety of patrons or employees of a casino 2634  
facility or a sports gaming facility; 2635

(10) If the person has a history of conduct involving the 2636  
disruption of gaming operations within a casino facility or in 2637  
the sports gaming industry in this state. 2638

Race, color, creed, national origin or ancestry, or sex 2639  
are not grounds for placing a person on ~~the~~ an exclusion list. 2640

(C) The commission shall notify a person of the 2641  
commission's intent to include such person on ~~the one or both~~ 2642  
~~exclusion-list~~ lists. The notice shall be provided by personal 2643  
service, by certified mail to the person's last known address, 2644  
or, if service cannot be accomplished by personal service or 2645  
certified mail, by publication daily for two weeks in a 2646  
newspaper of general circulation within the county in which the 2647  
person resides and in a newspaper of general circulation within 2648

each county in which a casino facility or sports gaming 2649  
facility, as applicable, is located. 2650

~~(D)-A-~~(1) Except as otherwise provided in this section, a 2651  
person who receives notice of intent to include the person on 2652  
~~the~~an exclusion list is entitled, upon the person's request, to 2653  
an adjudication hearing under Chapter 119. of the Revised Code, 2654  
~~except as provided in this section,~~ in which the person may 2655  
demonstrate why the person should not be included on the 2656  
exclusion list or lists. The person shall request such an 2657  
adjudication hearing not later than thirty days after the person 2658  
receives the notice by personal service or certified mail, or 2659  
not later than thirty days after the last newspaper publication 2660  
of the notice. ~~ff-~~ 2661

(2) If the person does not request a hearing in accordance 2662  
with division (D)(1) of this section, the commission may, but is 2663  
not required to, conduct an adjudication hearing under Chapter 2664  
119. of the Revised Code. The commission may reopen an 2665  
adjudication under this section at any time. 2666

(3) If the adjudication hearing, order, or any appeal 2667  
thereof under Chapter 119. of the Revised Code results in an 2668  
order that the person should not be included on the exclusion 2669  
list or lists, the commission shall publish a revised exclusion 2670  
list that does not include the person. The commission also shall 2671  
notify casino operators or sports gaming proprietors, as 2672  
applicable, that the person has been removed from the exclusion 2673  
list or lists. A casino operator shall take all steps necessary 2674  
to ensure its key employees and casino gaming employees are made 2675  
aware that the person has been removed from the casino exclusion 2676  
list. A sports gaming proprietor shall take all steps necessary 2677  
to ensure its appropriate agents and employees are made aware 2678

that the person has been removed from the sports gaming 2679  
exclusion list. 2680

(E) This section does not apply to ~~the~~any voluntary 2681  
exclusion list created as part of ~~the~~a voluntary exclusion 2682  
program under this chapter or Chapter 3775. of the Revised Code. 2683

**Sec. 3772.04.** (A) (1) If the commission concludes that an 2684  
applicant, licensee, or other person subject to the commission's 2685  
jurisdiction under this chapter should be fined or penalized, or 2686  
that a license required by this chapter or Chapter 3775. of the 2687  
Revised Code should be limited, conditioned, restricted, 2688  
suspended, revoked, denied, or not renewed, the commission may, 2689  
and if so requested by ~~a~~the licensee or, applicant, or other 2690  
person, shall, conduct a hearing in an adjudication under 2691  
Chapter 119. of the Revised Code. After notice and opportunity 2692  
for a hearing, the commission may fine or penalize the 2693  
applicant, licensee, or other person or limit, condition, 2694  
restrict, suspend, revoke, deny, or not renew a license under 2695  
rules adopted by the commission. The commission may reopen ~~a~~ 2696  
~~licensing~~an adjudication under this section at any time. 2697

(2) The commission shall appoint a hearing examiner to 2698  
conduct the hearing in the adjudication. A party to the 2699  
adjudication may file written objections to the hearing 2700  
examiner's report and recommendations not later than the 2701  
thirtieth day after they are served upon the party or the 2702  
party's attorney or other representative of record. The 2703  
commission shall not take up the hearing examiner's report and 2704  
recommendations earlier than the thirtieth day after the hearing 2705  
examiner's report and recommendations were submitted to the 2706  
commission. 2707

(3) If the commission finds that a person fails or has 2708

failed to meet any requirement under this chapter <u>or Chapter</u>	2709
<u>3775. of the Revised Code</u> or a rule adopted thereunder, or	2710
violates or has violated this chapter <u>or Chapter 3775. of the</u>	2711
<u>Revised Code</u> or a rule adopted thereunder, the commission may	2712
issue an order:	2713
(a) Limiting, conditioning, restricting, suspending,	2714
revoking, denying, or not renewing, a license issued under this	2715
chapter <u>or Chapter 3775. of the Revised Code</u> ;	2716
(b) Requiring a casino facility to exclude a licensee from	2717
the casino facility or requiring a casino facility not to pay to	2718
the licensee any remuneration for services or any share of	2719
profits, income, or accruals on the licensee's investment in the	2720
casino facility; or	2721
(c) Fining a licensee or other person according to the	2722
penalties adopted by the commission.	2723
(4) An order may be judicially reviewed under section	2724
119.12 of the Revised Code.	2725
(B) Without in any manner limiting the authority of the	2726
commission to impose the level and type of discipline the	2727
commission considers appropriate, the commission may take into	2728
consideration the following:	2729
(1) If the licensee knew or reasonably should have known	2730
that the action complained of was a violation of any law, rule,	2731
or condition on the licensee's license;	2732
(2) If the licensee has previously been disciplined by the	2733
commission;	2734
(3) If the licensee has previously been subject to	2735
discipline by the commission concerning the violation of any	2736

law, rule, or condition of the licensee's license;	2737
(4) If the licensee reasonably relied upon professional advice from a lawyer, doctor, accountant, or other recognized professional that was relevant to the action resulting in the violation;	2738 2739 2740 2741
(5) If the licensee or the licensee's employer had a reasonably constituted and functioning compliance program;	2742 2743
(6) If the imposition of a condition requiring the licensee to establish and implement a written self-enforcement and compliance program would assist in ensuring the licensee's future compliance with all statutes, rules, and conditions of the license;	2744 2745 2746 2747 2748
(7) If the licensee realized a pecuniary gain from the violation;	2749 2750
(8) If the amount of any fine or other penalty imposed would result in disgorgement of any gains unlawfully realized by the licensee;	2751 2752 2753
(9) If the violation was caused by an officer or employee of the licensee, the level of authority of the individual who caused the violation;	2754 2755 2756
(10) If the individual who caused the violation acted within the scope of the individual's authority as granted by the licensee;	2757 2758 2759
(11) The adequacy of any training programs offered by the licensee or the licensee's employer that were relevant to the activity that resulted in the violation;	2760 2761 2762
(12) If the licensee's action substantially deviated from industry standards and customs;	2763 2764

(13) The extent to which the licensee cooperated with the commission during the investigation of the violation;	2765 2766
(14) If the licensee has initiated remedial measures to prevent similar violations;	2767 2768
(15) The magnitude of penalties imposed on other licensees for similar violations;	2769 2770
(16) The proportionality of the penalty in relation to the misconduct;	2771 2772
(17) The extent to which the amount of any fine imposed would punish the licensee for the conduct and deter future violations;	2773 2774 2775
(18) Any mitigating factors offered by the licensee; and	2776
(19) Any other factors the commission considers relevant.	2777
(C) For the purpose of conducting any study or investigation, the commission may direct that public hearings be held at a time and place, prescribed by the commission, in accordance with section 121.22 of the Revised Code. The commission shall give notice of all public hearings in such manner as will give actual notice to all interested parties.	2778 2779 2780 2781 2782 2783
(D) (1) For the purpose of conducting the hearing in an adjudication under division (A) of this section, or in the discharge of any duties imposed by this chapter <u>or Chapter 3775. of the Revised Code</u> , the commission may require that testimony be given under oath and administer such oath, issue subpoenas compelling the attendance of witnesses and the production of any papers, books, and accounts, directed to the sheriffs of the counties where such witnesses or papers, books, and accounts are found and cause the deposition of any witness. The subpoenas	2784 2785 2786 2787 2788 2789 2790 2791 2792

shall be served and returned in the same manner as subpoenas in 2793  
criminal cases are served and returned. The fees of sheriffs 2794  
shall be the same as those allowed by the court of common pleas 2795  
in criminal cases. 2796

(2) In the event of the refusal of any person without good 2797  
cause to comply with the terms of a subpoena issued by the 2798  
commission or refusal to testify on matters about which the 2799  
person may lawfully be questioned, the prosecuting attorney of 2800  
the county in which such person resides, upon the petition of 2801  
the commission, may bring a proceeding for contempt against such 2802  
person in the court of common pleas of that county. 2803

(3) Witnesses shall be paid the fees and mileage provided 2804  
for in section 119.094 of the Revised Code. 2805

(4) All fees and mileage expenses incurred at the request 2806  
of a party shall be paid in advance by the party. 2807

(E) When conducting a public hearing, the commission shall 2808  
not limit the number of speakers who may testify. However, the 2809  
commission may set reasonable time limits on the length of an 2810  
individual's testimony or the total amount of time allotted to 2811  
proponents and opponents of an issue before the commission. 2812

(F) The commission may rely, in whole or in part, upon 2813  
investigations, conclusions, or findings of other casino gaming 2814  
or sports gaming commissions, as applicable, or other government 2815  
regulatory bodies in connection with licensing, investigations, 2816  
or other matters relating to an applicant or licensee under this 2817  
chapter. 2818

(G) Notwithstanding anything to the contrary in this 2819  
chapter or Chapter 3775. of the Revised Code, and except with 2820  
respect to a license issued under this chapter to a casino 2821



operator, management company, or holding company, the executive 2822  
director may issue an emergency order for the suspension, 2823  
limitation, or conditioning of any license, registration, 2824  
approval, or certificate issued, approved, granted, or otherwise 2825  
authorized by the commission under Chapter 3772. or 3775. of the 2826  
Revised Code or the rules adopted thereunder, requiring the 2827  
inclusion of persons on the ~~commission's casino~~ exclusion list 2828  
or sports gaming exclusion list provided for under section 2829  
3772.031 of the Revised Code or Chapter 3775. of the Revised 2830  
Code and the rules adopted thereunder, and requiring a casino 2831  
facility not to pay a licensee, registrant, or approved or 2832  
certified person any remuneration for services or any share of 2833  
profits, income, or accruals on that person's investment in the 2834  
casino facility. 2835

(1) An emergency order may be issued when the executive 2836  
director finds either of the following: 2837

(a) A licensee, registrant, or approved or certified 2838  
person has been charged with a violation of any of the criminal 2839  
laws of this state, another state, or the federal government; 2840

(b) Such an action is necessary to prevent a violation of 2841  
this chapter or Chapter 3775. of the Revised Code or a rule 2842  
adopted thereunder. 2843

(2) An emergency order issued under division (G) of this 2844  
section shall state the reasons for the commission's action, 2845  
cite the law or rule directly involved, and state that the party 2846  
will be afforded a hearing if the party requests it within 2847  
thirty days after the time of mailing or personal delivery of 2848  
the order. 2849

(3) (a) Not later than the next business day after the 2850

issuance of the emergency order, the order shall be sent by 2851  
registered or certified mail, return receipt requested, to the 2852  
party at the party's last known mailing address appearing in the 2853  
commission's records or personally delivered at any time to the 2854  
party by an employee or agent of the commission. 2855

(b) A copy of the order shall be mailed to the attorney or 2856  
other representative of record representing the party. 2857

(c) If the order sent by registered or certified mail is 2858  
returned because the party fails to claim the order, the 2859  
commission shall send the order by ordinary mail to the party at 2860  
the party's last known address and shall obtain a certificate of 2861  
mailing. Service by ordinary mail is complete when the 2862  
certificate of mailing is obtained unless the order is returned 2863  
showing failure of delivery. 2864

(d) If the order sent by registered, certified, or 2865  
ordinary mail is returned for failure of delivery, the 2866  
commission shall either make personal delivery of the order by 2867  
an employee or agent of the commission or cause a summary of the 2868  
substantive provisions of the order to be published once a week 2869  
for three consecutive weeks in a newspaper of general 2870  
circulation in the county where the last known address of the 2871  
party is located. 2872

(i) Failure of delivery occurs only when a mailed order is 2873  
returned by the postal authorities marked undeliverable, address 2874  
or addressee unknown, or forwarding address unknown or expired. 2875

(ii) When service is completed by publication, a proof of 2876  
publication affidavit, with the first publication of the summary 2877  
set forth in the affidavit, shall be mailed by ordinary mail to 2878  
the party at the party's last known address and the order shall 2879

be deemed received as of the date of the last publication. 2880

(e) Refusal of delivery of the order sent by mail or 2881  
personally delivered to the party is not failure of delivery and 2882  
service is deemed to be complete. 2883

(4) The emergency order shall be effective immediately 2884  
upon service of the order on the party. The emergency order 2885  
shall remain effective until further order of the executive 2886  
director or the commission. 2887

(5) The commission may, and if so requested by the person 2888  
affected by the emergency order shall, promptly conduct a 2889  
hearing in an adjudication under Chapter 119. of the Revised 2890  
Code. 2891

**Sec. 3772.062.** (A) (1) The executive director of the 2892  
commission shall enter into an agreement with the department of 2893  
mental health and addiction services under which the department 2894  
provides a program of gambling and addiction services, including 2895  
services to alleviate problem sports gaming, on behalf of the 2896  
commission. 2897

(2) The commission shall use the moneys in the problem 2898  
sports gaming fund established under section 5753.031 of the 2899  
Revised Code for the purpose of paying the costs of program 2900  
services to alleviate problem sports gaming in this state. 2901

(B) The executive director of the commission, in 2902  
conjunction with the department of mental health and addiction 2903  
services and the state lottery commission, shall establish, 2904  
operate, and publicize an in-state, toll-free telephone number 2905  
Ohio residents may call to obtain basic information about 2906  
problem gambling, the gambling addiction services available to 2907  
problem gamblers, and how a problem gambler may obtain help. The 2908

telephone number shall be staffed twenty-four hours per day, 2909  
seven days a week, to respond to inquiries and provide that 2910  
information. The costs of establishing, operating, and 2911  
publicizing the telephone number shall be paid for with money in 2912  
the problem casino gambling and addictions fund. 2913

**Sec. 3772.07.** The following appointing or licensing 2914  
authorities shall obtain a criminal records check of the person 2915  
who is to be appointed or licensed: 2916

(A) The governor, before appointing an individual as a 2917  
member of the commission; 2918

(B) The commission, before appointing an individual as 2919  
executive director or a gaming agent; 2920

(C) The commission, before issuing a license for a key 2921  
employee or casino gaming employee, and before issuing a license 2922  
for each investor, except an institutional investor, for a 2923  
casino operator, management company, holding company, or gaming- 2924  
related vendor; 2925

(D) The executive director, before appointing an 2926  
individual as a professional, technical, or clerical employee of 2927  
the commission. 2928

Thereafter, such an appointing or licensing authority 2929  
shall obtain a criminal records check of the same individual at 2930  
three-year intervals. 2931

The appointing or licensing authority shall make available 2932  
to each person of whom a criminal records check is required a 2933  
copy of the form and the standard fingerprint impression sheet 2934  
prescribed under divisions (C) (1) and (2) of section 109.572 of 2935  
the Revised Code. The person shall complete the form and 2936  
impression sheet and return them as directed by the appointing 2937

or licensing authority. If a person fails to complete and return 2938  
the form and impression sheet within a reasonable time, the 2939  
person is ineligible to be appointed or licensed or to continue 2940  
in the appointment or licensure. 2941

The appointing or licensing authority shall cause the 2942  
completed form and impression sheet to be forwarded to the 2943  
superintendent of the bureau of criminal identification and 2944  
investigation. The appointing or licensing authority shall 2945  
request the superintendent also to obtain information from the 2946  
federal bureau of investigation, including fingerprint-based 2947  
checks of the national crime information databases, and from 2948  
other states and the federal government under the national crime 2949  
prevention and privacy compact as part of the criminal records 2950  
check. 2951

For all criminal records checks conducted under this 2952  
section, the applicant for a casino operator, management 2953  
company, holding company, gaming-related vendor, key employee, 2954  
or casino gaming employee license shall pay the fee charged by 2955  
the bureau of criminal identification and investigation or by a 2956  
vendor approved by the bureau to conduct a criminal records 2957  
check based on the applicant's fingerprints in accordance with 2958  
division (A) (15) of section 109.572 of the Revised Code. If the 2959  
applicant for a key employee or casino gaming employee license 2960  
is applying at the request of a casino operator, management 2961  
company, holding company, or gaming-related vendor, the casino 2962  
operator, management company, holding company, or gaming-related 2963  
vendor shall pay the fee charged for all criminal records checks 2964  
conducted under this section. 2965

The appointing or licensing authority shall review the 2966  
results of a criminal records check. An appointee for a 2967

commission member shall forward the results of the criminal 2968  
records check to the president of the senate before the senate 2969  
advises and consents to the appointment of the commission 2970  
member. The appointing authority shall not appoint or retain the 2971  
appointment of a person a criminal records check discloses has 2972  
been convicted of or has pleaded guilty or no contest to any 2973  
gambling offense, any theft offense, any offense having an 2974  
element of fraud or misrepresentation, any offense having an 2975  
element of moral turpitude, and any felony not otherwise 2976  
included in the foregoing list, except as otherwise provided in 2977  
section 3772.10 of the Revised Code. The licensing authority 2978  
shall not license a person if a criminal records check discloses 2979  
that the person has been convicted of a disqualifying offense. 2980  
As used in this section, "disqualifying offense" means a 2981  
disqualifying offense as determined by the licensing authority 2982  
under section 9.79 of the Revised Code. 2983

The report of a criminal records check is not a public 2984  
record that is open to public inspection and copying. The 2985  
commission shall not make the report available to any person 2986  
other than the person who was the subject of the criminal 2987  
records check; an appointing or licensing authority; a member, 2988  
the executive director, or an employee of the commission; or any 2989  
court or agency, including a hearing examiner, in a judicial or 2990  
administrative proceeding relating to the person's employment or 2991  
application for a license under this chapter. 2992

Sec. 3775.01. As used in this chapter: 2993

(A) "Applicant" means a person that applies to the Ohio 2994  
casino control commission for a license under this chapter. 2995

(B) "Casino operator" has the same meaning as in section 2996  
3772.01 of the Revised Code. 2997

(C) "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. 2998  
2999  
3000  
3001

(D) "Commission" means the Ohio casino control commission. 3002

(E) "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. 3003  
3004  
3005  
3006

(F) "Lottery sports gaming" has the same meaning as in section 3770.23 of the Revised Code. 3007  
3008

(G) (1) "Mobile management services provider" means a person that contracts with a type 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 mobile management services provider under that section. 3009  
3010  
3011  
3012  
3013  
3014

(2) "Management services provider" means a person that contracts with a type B sports gaming proprietor under section 3775.051 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. 3015  
3016  
3017  
3018  
3019  
3020

(H) "Official league data" means statistics, results, outcomes, and other data related to a sporting event provided by the appropriate sports governing body or its designee. 3021  
3022  
3023

(I) "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 3024  
3025  
3026

operated by a type A sports gaming proprietor or mobile 3027  
management services provider. 3028

(J) "Professional sport or athletic event" means an event 3029  
at which two or more persons participate in sports or athletic 3030  
events and receive compensation, or the potential for 3031  
compensation based on their performance, in excess of actual 3032  
expenses for their participation in the event. 3033

(K) "Professional sports organization" means any of the 3034  
following: 3035

(1) The owner of a professional sports team in this state 3036  
that is a member of the national football league, the national 3037  
hockey league, major league baseball, major league soccer, or 3038  
the national basketball association; 3039

(2) The owner of a sports facility in this state that 3040  
hosts an annual tournament on the professional golf association 3041  
tour or a wholly owned for-profit subsidiary of the owner, if 3042  
the owner is a nonprofit corporation or organization; 3043

(3) A promoter of a national association for stock car 3044  
auto racing national touring race conducted in this state. 3045

(L) "Promotional gaming credit" means a credit, discount, 3046  
or other similar item issued to a patron to enable the placement 3047  
of, or increase in, a wager on a sporting event. 3048

(M) "Proposition bet" means a wager on a sporting event 3049  
that is based on whether an identified instance or statistical 3050  
achievement will occur, will be achieved, or will be surpassed, 3051  
other than the score or outcome of the sporting event or parts 3052  
of the sporting event, such as quarters, halves, periods, or 3053  
innings. 3054



(N) (1) Except as otherwise provided in divisions (N) (2) 3055  
and (3) of this section, "sporting event" means any professional 3056  
sport or athletic event, any collegiate sport or athletic event, 3057  
any Olympic or international sports competition event, any motor 3058  
race event, any esports event, or any other special event the 3059  
Ohio casino control commission authorizes for sports gaming, the 3060  
individual performance statistics of athletes or participants in 3061  
such an event, or a combination of those. 3062

(2) "Sporting event" does not include an event for primary 3063  
or secondary school students, whether conducted or sponsored by 3064  
a primary or secondary school or by another person, or the 3065  
individual performance statistics of athletes or participants in 3066  
such an event. 3067

(3) "Sporting event" includes an event that involves 3068  
athletes or participants who are under eighteen years of age, or 3069  
the individual performance statistics of athletes or 3070  
participants in the event, only if the Ohio casino control 3071  
commission authorizes the event for sports gaming. 3072

(O) (1) "Sports gaming" means the business of accepting 3073  
wagers on sporting events. 3074

(2) Except as otherwise provided in division (O) (3) of 3075  
this section and in section 3770.25 of the Revised Code, "sports 3076  
gaming" includes any system or method of wagering on sporting 3077  
events that the Ohio casino control commission approves, 3078  
including exchange wagering, parlays, spreads, over-under, 3079  
moneyline, in-game wagering, single game bets, teaser bets, in- 3080  
play bets, proposition bets, pools, pari-mutuel sports wagering 3081  
pools, or straight bets. 3082

(3) "Sports gaming" does not include any of the following: 3083

<u>(a) Wagering on horse racing;</u>	3084
<u>(b) Lottery games authorized under Chapter 3770. of the Revised Code, including video lottery terminals, other than lottery sports gaming authorized under sections 3770.23 to 3770.25 of the Revised Code;</u>	3085 3086 3087 3088
<u>(c) Casino gaming authorized under division (C) of Section 6 of Article XV, Ohio Constitution and Chapter 3772. of the Revised Code;</u>	3089 3090 3091
<u>(d) Fantasy contests authorized under Chapter 3774. of the Revised Code.</u>	3092 3093
<u>(P) "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>	3094 3095 3096
<u>(1) Any mechanical, electronic, or other device, mechanism, or equipment, including a self-service sports gaming terminal;</u>	3097 3098 3099
<u>(2) Any software, application, components, or other goods;</u>	3100
<u>(3) Anything to be installed or used on a patron's personal device.</u>	3101 3102
<u>(Q) "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 terminals.</u>	3103 3104 3105 3106
<u>(R) "Sports gaming license" means a sports gaming proprietor license, a mobile management services provider license, a management services provider license, a sports gaming occupational license, a type C sports gaming host license, or a sports gaming supplier license issued by the Ohio casino control</u>	3107 3108 3109 3110 3111

<u>commission under this chapter.</u>	3112
<u>(S) "Sports gaming licensee" means a person who holds a</u>	3113
<u>valid sports gaming license.</u>	3114
<u>(T) "Sports gaming proprietor" means a person licensed by</u>	3115
<u>the Ohio casino control commission to offer sports gaming in</u>	3116
<u>this state as a type A, type B, or type C sports gaming</u>	3117
<u>proprietor.</u>	3118
<u>(U) "Sports gaming receipts" has the same meaning as in</u>	3119
<u>section 5753.01 of the Revised Code.</u>	3120
<u>(V) (1) "Sports gaming supplier" means a person or entity</u>	3121
<u>that provides sports gaming equipment or related services to a</u>	3122
<u>sports gaming proprietor, mobile management services provider,</u>	3123
<u>or management services provider, including providing services,</u>	3124
<u>directly or indirectly, that are necessary to create a betting</u>	3125
<u>market or to determine bet outcomes.</u>	3126
<u>(2) A sports gaming supplier that provides sports gaming</u>	3127
<u>equipment or services to be used through a sports gaming</u>	3128
<u>proprietor, mobile management services provider, or management</u>	3129
<u>services provider is not considered a sports gaming proprietor,</u>	3130
<u>mobile management services provider, or management services</u>	3131
<u>provider solely on that basis.</u>	3132
<u>(3) A sports governing body that provides official league</u>	3133
<u>data concerning its own sporting event to a sports gaming</u>	3134
<u>proprietor, mobile management services provider, management</u>	3135
<u>services provider, or sports gaming supplier is not considered a</u>	3136
<u>sports gaming supplier solely on that basis.</u>	3137
<u>(W) "Sports gaming voluntary exclusion program" means the</u>	3138
<u>program described in division (B) (11) of section 3775.02 of the</u>	3139
<u>Revised Code.</u>	3140

(X) "Sports governing body" means a regional, national, or international organization having ultimate authority over the rules and codes of conduct with respect to a sporting event and the participants in the sporting event. 3141  
3142  
3143  
3144

(Y) "Type A sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming through an online sports pool. 3145  
3146  
3147

(Z) "Type B sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming at a sports gaming facility. 3148  
3149  
3150

(AA) "Type C sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming through self-service or clerk-operated sports gaming terminals located at type C sports gaming hosts' facilities. 3151  
3152  
3153  
3154  
3155

(BB) "Type C sports gaming host" means the owner of a facility with a D-1, D-2, or D-5 liquor permit issued under Chapter 4303. of the Revised Code who is licensed by the Ohio casino control commission to offer sports gaming at the facility through a type C sports gaming proprietor. 3156  
3157  
3158  
3159  
3160

(CC) "Video lottery sales agent" means an agent of the state lottery authorized to operate video lottery terminals under section 3770.21 of the Revised Code. 3161  
3162  
3163

(DD) "Wager" or "bet" means to risk a sum of money or thing of value on an uncertain occurrence. 3164  
3165

**Sec. 3775.02.** (A) The Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the conduct of sports gaming authorized by this chapter or by sections 3770.23 to 3770.25 of the Revised Code, including the 3166  
3167  
3168  
3169

authority to license, regulate, investigate, and penalize those 3170  
persons in a manner that is consistent with the commission's 3171  
authority with respect to casino gaming. In all cases in which 3172  
this chapter requires or allows the commission to adopt rules 3173  
concerning sports gaming, the commission shall adopt those rules 3174  
under Chapter 119. of the Revised Code. 3175

(B) The commission shall adopt rules that include all of 3176  
the following: 3177

(1) Procedures for a sports gaming proprietor to accept 3178  
wagers on a sporting event or series of sporting events; 3179

(2) The types of wagering tickets sports gaming 3180  
proprietors are to use; 3181

(3) The manner in which sports gaming proprietors are to 3182  
issue tickets; 3183

(4) The type of records sports gaming licensees are to 3184  
keep; 3185

(5) The system to be used to place a wager with a sports 3186  
gaming proprietor; 3187

(6) The manner in which sports gaming proprietors must 3188  
verify that their patrons are at least twenty-one years of age; 3189

(7) Protections for a player placing a wager with a sports 3190  
gaming proprietor; 3191

(8) Measures to promote responsible sports gaming; 3192

(9) Penalties and fines for violating this section or 3193  
rules adopted under this section; 3194

(10) Restrictions to ensure that sports gaming 3195  
proprietors' advertisements for sports gaming meet all of the 3196

following requirements: 3197

(a) They clearly convey the conditions under which sports gaming is being offered, including information about the cost to participate and the nature of any promotions and information to assist patrons in understanding the odds of winning; 3198  
3199  
3200  
3201

(b) They disclose the identity of the sports gaming proprietor and, if applicable, the mobile management services provider or management services provider; 3202  
3203  
3204

(c) 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; 3205  
3206  
3207  
3208

(d) They include messages designed to prevent problem gambling and provide information about how to access resources related to problem gambling; 3209  
3210  
3211

(e) They are not false, misleading, or deceptive to a reasonable consumer. 3212  
3213

(11) A sports gaming voluntary exclusion program, which shall allow a person to voluntarily exclude the person's self from participating in sports gaming conducted under this chapter by placing the person's name on a voluntary exclusion list and following procedures set forth by the commission. 3214  
3215  
3216  
3217  
3218

(a) All of the following apply to the sports gaming voluntary exclusion program: 3219  
3220

(i) Except as provided by the commission by rule, a person who participates in the program shall agree to refrain from participating in sports gaming conducted under this chapter. 3221  
3222  
3223

(ii) The name of a person participating in the program 3224

shall be included on a list of persons excluded from 3225  
participating in sports gaming conducted under this chapter. 3226

(iii) Except as provided by the commission by rule, no 3227  
person who participates in the program shall petition the 3228  
commission for admittance into a sports gaming facility or for 3229  
permission to participate in sports gaming conducted under this 3230  
chapter. 3231

(iv) The list of persons participating in the program and 3232  
the personal information of those persons shall be confidential 3233  
and shall only be disseminated by the commission to the state 3234  
lottery commission, to a sports gaming proprietor and its agents 3235  
and employees for purposes of enforcement, and to other 3236  
entities, upon request of the participant and agreement by the 3237  
commission. 3238

(v) A sports gaming proprietor shall make all reasonable 3239  
attempts as determined by the commission to cease all direct 3240  
marketing efforts to a person participating in the program. 3241

(vi) A sports gaming proprietor shall not cash the check 3242  
of a person participating in the program or extend credit to the 3243  
person in any manner. However, the program shall not exclude a 3244  
sports gaming proprietor from seeking the payment of a debt 3245  
accrued by a person before participating in the program. 3246

(vii) Any and all locations at which a person may register 3247  
as a participant in the program shall be published. 3248

(b) The commission shall determine, by rule, whether a 3249  
participant in the sports gaming voluntary exclusion program 3250  
also automatically becomes a participant in the voluntary 3251  
exclusion program established under Chapter 3772. of the Revised 3252  
Code. The state lottery commission shall determine, by rule, 3253

whether a participant in the sports gaming voluntary exclusion 3254  
program also automatically becomes a participant in any 3255  
voluntary exclusion program established under Chapter 3770. of 3256  
the Revised Code. 3257

(12) A procedure by which a sports governing body may 3258  
request anonymized sports gaming data from a sports gaming 3259  
proprietor if the sports governing body believes that the 3260  
integrity of one of its sporting events is in question. 3261

(13) A procedure by which a state university may request 3262  
anonymized sports gaming data from a sports gaming proprietor 3263  
for the purpose of conducting research to assist the commission 3264  
in ensuring the integrity of sports gaming or to improve state- 3265  
funded services related to responsible gambling and problem 3266  
gambling. The data are not a public record, and the state 3267  
university shall not disclose the data to any person, except for 3268  
the purpose of conducting the research described in this 3269  
division, as part of a peer-reviewed research report, or 3270  
pursuant to an agreement between the state university and the 3271  
sports gaming proprietor. As used in this division, "state 3272  
university" has the same meaning as in section 3345.011 of the 3273  
Revised Code. 3274

(14) Any other procedure or thing the commission 3275  
determines necessary to ensure the integrity of sports gaming 3276  
regulated by the commission. 3277

(C) (1) The commission may, independently or at the request 3278  
of any person, including a sports governing body, adopt rules to 3279  
prohibit or restrict sports gaming proprietors from accepting 3280  
wagers on a particular sporting event or to prohibit or restrict 3281  
sports gaming proprietors from accepting a particular type of 3282  
wager. 3283



(2) The commission shall adopt rules prescribing a process 3284  
by which the commission may prohibit or restrict sports gaming 3285  
proprietors from accepting wagers on a particular sporting event 3286  
or prohibit or restrict sports gaming proprietors from accepting 3287  
a particular type of wager on a temporary emergency basis 3288  
instead of by rule. 3289

(3) (a) A sports governing body may formally request the 3290  
commission to prohibit or restrict sports gaming proprietors 3291  
from accepting wagers on a particular sporting event or to 3292  
prohibit or restrict sports gaming proprietors from accepting a 3293  
particular type of wager. The sports governing body shall submit 3294  
the formal request in the form and manner prescribed by the 3295  
commission. Upon receiving the request, the commission promptly 3296  
shall send written notice of the request to every sports gaming 3297  
proprietor and shall consider any timely response submitted by a 3298  
sports gaming proprietor. 3299

(b) If the commission determines that the sports governing 3300  
body has shown good cause through its formal request to grant 3301  
the requested prohibition or restriction, the commission 3302  
promptly shall adopt the prohibition or restriction. 3303

(c) If the commission determines that the sports governing 3304  
body has not shown good cause through its formal request to 3305  
grant the requested prohibition or restriction, the commission 3306  
promptly shall provide the sports governing body with notice and 3307  
an opportunity for a hearing to offer further evidence in 3308  
support of granting the requested prohibition or restriction. 3309

(D) The commission shall adopt rules establishing minimum 3310  
internal control standards for the administration of sports 3311  
gaming proprietors' operations, sports gaming equipment, 3312  
systems, or other items used by sports gaming proprietors to 3313

conduct sports gaming, and the maintenance of sports gaming 3314  
proprietors' financial records and other required records. The 3315  
commission may approve minimum internal control standards 3316  
proposed by sports gaming proprietors. 3317

(E) (1) The commission shall approve all sports gaming 3318  
equipment and each form, variation, or composite of sports 3319  
gaming to be used by sports gaming proprietors. 3320

(2) (a) Before approving a piece of sports gaming equipment 3321  
or a form, variation, or composite of sports gaming, the 3322  
commission shall require it to undergo scientific testing or 3323  
technical evaluation, as the commission determines appropriate. 3324  
The commission may require the testing or evaluation to be 3325  
conducted at the expense of the sports gaming supplier or sports 3326  
gaming proprietor, as applicable, by an independent testing 3327  
laboratory certified by the commission. 3328

(b) The commission may certify an independent testing 3329  
laboratory to test and evaluate sports gaming equipment and 3330  
forms, variations, or composites of sports gaming if both of the 3331  
following apply: 3332

(i) The laboratory is competent and qualified to 3333  
scientifically test and technically evaluate sports gaming 3334  
equipment and forms, variations, or composites of sports gaming 3335  
for compliance with this chapter and with the rules of the 3336  
commission and otherwise to perform the functions assigned to 3337  
the laboratory by the commission; 3338

(ii) The laboratory is not owned or controlled by, is not 3339  
affiliated with, and does not have any interest in a sports 3340  
gaming proprietor, mobile management services provider, 3341  
management services provider, sports gaming supplier, or sports 3342

governing body. 3343

(c) The commission shall adopt rules prescribing the 3344  
certification standards, fees, and duties that apply to a 3345  
certified independent testing laboratory under division (E) of 3346  
this section. 3347

(3) The commission shall adopt rules requiring sports 3348  
gaming licensees and sports gaming facilities to use only 3349  
approved sports gaming equipment acquired from a licensed sports 3350  
gaming supplier and to use only approved forms, variations, or 3351  
composites of sports gaming. 3352

(F) (1) The commission shall determine a person's 3353  
eligibility to hold or renew a sports gaming license under this 3354  
chapter, shall issue all sports gaming licenses, and shall 3355  
maintain a record of all sports gaming licenses issued under 3356  
this chapter. 3357

(2) The commission shall conduct a complete investigation 3358  
of each applicant for a sports gaming license to determine 3359  
whether the applicant meets the requirements of this chapter and 3360  
of the commission's rules each time the applicant applies for an 3361  
initial or renewed sports gaming license. The commission may 3362  
initiate an additional licensing investigation or adjudication 3363  
or reopen an existing licensing investigation or adjudication at 3364  
any time. 3365

(G) (1) Except as otherwise provided in divisions (G) (2) 3366  
and (3) of this section, the commission shall levy and collect 3367  
all fees and surcharges imposed under this chapter and rules 3368  
adopted under this chapter and shall deposit all moneys 3369  
collected in the casino control commission fund created under 3370  
section 5753.03 of the Revised Code. 3371

(2) Of the license fees described in division (E) of 3372  
section 3775.04, division (B)(3) of section 3775.05, and 3373  
division (B)(3) of section 3775.051 of the Revised Code, the 3374  
commission shall deposit one half of one per cent in the sports 3375  
gaming profits veterans fund created under section 5902.22 of 3376  
the Revised Code and shall deposit the remainder in the sports 3377  
gaming revenue fund created under section 5753.031 of the 3378  
Revised Code. 3379

(3) The commission shall levy and collect fines for 3380  
noncriminal violations of the provisions of this chapter and of 3381  
rules adopted under this chapter and shall deposit all such 3382  
fines in the sports gaming revenue fund created under section 3383  
5753.031 of the Revised Code. 3384

(H)(1) The commission, in an adjudication conducted under 3385  
Chapter 119. of the Revised Code and in accordance with section 3386  
3772.04 of the Revised Code, may do any of the following: 3387

(a) Penalize or fine any sports gaming licensee, applicant 3388  
for a sports gaming license, or other person who is subject to 3389  
the commission's jurisdiction under this chapter; 3390

(b) Limit, condition, restrict, suspend, revoke, deny, or 3391  
refuse to renew any sports gaming license. 3392

(2) The executive director of the commission may issue an 3393  
emergency order with respect to sports gaming under division (G) 3394  
of section 3772.04 of the Revised Code. 3395

(I)(1) The commission shall monitor all sports gaming 3396  
conducted in this state by sports gaming proprietors, or shall 3397  
contract with an independent integrity monitoring provider for 3398  
that purpose, in order to identify any unusual betting 3399  
activities or patterns that may indicate a need for further 3400

investigation. The commission shall require each sports gaming 3401  
proprietor to participate in the monitoring system as part of 3402  
the minimum internal control standards described in division (D) 3403  
of this section. 3404

(2) The information in the monitoring system described in 3405  
division (I) (1) of this section is not a public record. The 3406  
commission may disclose the information in the monitoring system 3407  
only as necessary for investigative or law enforcement purposes 3408  
or pursuant to a court order. 3409

(J) (1) The executive director of the commission promptly 3410  
shall report to the commission any facts or circumstances 3411  
related to the operation of a sports gaming licensee that 3412  
constitute a violation of state or federal law and immediately 3413  
report any suspicious wagering to the appropriate state or 3414  
federal authorities. 3415

(2) The commission shall cooperate with any investigation 3416  
conducted by a law enforcement agency or sports governing body, 3417  
including by providing, or facilitating the provision of, 3418  
wagering information and audio or video files related to persons 3419  
placing wagers, provided that the commission shall not be 3420  
required to provide any information to a sports governing body 3421  
that would jeopardize an ongoing criminal investigation. 3422

(3) A sheriff, chief of police, or prosecuting attorney 3423  
shall furnish to the commission, on forms prescribed by the 3424  
commission, any information obtained concerning any apparent 3425  
violation of this chapter or rules adopted under this chapter. 3426  
If the information is considered a confidential law enforcement 3427  
investigatory record under section 149.43 of the Revised Code, 3428  
the commission shall not disclose the information to the public. 3429

(K) (1) The attorney general has a civil cause of action to 3430  
restrain any violation of this chapter or of rules adopted under 3431  
this chapter. Upon the request of the commission or its 3432  
executive director, the attorney general shall commence and 3433  
prosecute such an action to completion. The court shall give 3434  
priority to such an action over all other civil actions. 3435

(2) An action brought under division (K) (1) of this 3436  
section does not preclude an administrative or criminal 3437  
proceeding on the same facts. 3438

(3) The attorney general may enter into an agreement with 3439  
a state or local law enforcement agency to carry out the duties 3440  
described in division (K) (1) of this section. 3441

**Sec. 3775.03.** (A) (1) Except as otherwise provided in 3442  
division (A) (2) of this section, no person shall operate, 3443  
conduct, or assist in operating or conducting sports gaming in 3444  
this state without first obtaining an appropriate sports gaming 3445  
license from the Ohio casino control commission. 3446

(2) The state lottery commission is not required to 3447  
receive a sports gaming license in order to operate lottery 3448  
sports gaming under sections 3770.23 to 3770.25 of the Revised 3449  
Code. 3450

(B) Each person applying for an initial or renewed sports 3451  
gaming license issued under this chapter, other than a type C 3452  
sports gaming host license, and each individual who has control 3453  
of the applicant as described in division (C) of this section, 3454  
shall submit two complete sets of fingerprints to the commission 3455  
for the purpose of conducting a criminal records check, 3456  
including obtaining any available information from the federal 3457  
bureau of investigation. The person shall provide the 3458

fingerprints using a method the superintendent of the bureau of 3459  
criminal identification and investigation prescribes pursuant to 3460  
division (C)(2) of section 109.572 of the Revised Code and fill 3461  
out the form the superintendent of the bureau of criminal 3462  
identification and investigation prescribes pursuant to division 3463  
(C)(1) of section 109.572 of the Revised Code. Upon receiving an 3464  
application under this section, the executive director of the 3465  
Ohio casino control commission shall request the superintendent 3466  
of the bureau of criminal identification and investigation, or a 3467  
vendor approved by the bureau, to conduct a criminal records 3468  
check based on the fingerprint impressions in accordance with 3469  
division (A)(19) of section 109.572 of the Revised Code. Any fee 3470  
required under division (C)(3) of section 109.572 of the Revised 3471  
Code shall be paid by the applicant, or in the case of an 3472  
occupational license, by the applicant's employer. Any applicant 3473  
convicted of any disqualifying offense, as defined in section 3474  
3772.07 of the Revised Code, shall not be issued a license. 3475

(C) The Ohio casino control commission shall not grant a 3476  
sports gaming proprietor, mobile management services provider, 3477  
management services provider, or sports gaming supplier license 3478  
until it has determined that each person who has control of the 3479  
applicant has met the qualifications for sports gaming licensure 3480  
established in this chapter and in rules adopted by the 3481  
commission. All of the following persons are considered to have 3482  
control of an applicant: 3483

(1) Each person associated with a corporate applicant, 3484  
including any corporate holding company, parent company, or 3485  
subsidiary company of the applicant, that has the ability to 3486  
control the activities of the corporate applicant or elect a 3487  
majority of the board of directors of that corporation, other 3488  
than any bank or other licensed lending institution that holds a 3489

mortgage or other lien acquired in the ordinary course of 3490  
business; 3491

(2) Each person associated with a noncorporate applicant 3492  
that directly or indirectly holds a beneficial or proprietary 3493  
interest in the applicant's business operation or that the 3494  
commission otherwise determines has the ability to control the 3495  
applicant; 3496

(3) Key personnel of an applicant, including any 3497  
executive, employee, or agency, having the power to exercise 3498  
significant influence over decisions concerning any part of the 3499  
applicant's business operation. 3500

(D) A sports gaming proprietor, mobile management services 3501  
provider, or management services provider shall display its 3502  
license conspicuously in its place of business or have the 3503  
license available for inspection by any agent of the Ohio casino 3504  
control commission or any law enforcement agency. Each holder of 3505  
an occupational license issued under section 3775.06 of the 3506  
Revised Code shall have an indicator of licensure prominently 3507  
displayed when present in a sports gaming facility at all times, 3508  
in accordance with the rules of the commission. Each type C 3509  
sports gaming host shall display its license conspicuously in 3510  
its place of business. 3511

(E) A sports gaming licensee shall give the Ohio casino 3512  
control commission written notice within ten days of any 3513  
material change to any information provided in the licensee's 3514  
application for a license or renewal. The commission shall 3515  
specify by rule which changes to that information it considers 3516  
to be material. 3517

**Sec. 3775.04.** (A) (1) A type A sports gaming proprietor 3518



license authorizes a sports gaming proprietor to offer sports gaming through one or more online sports pools. 3519  
3520

(2) (a) Except as otherwise provided under division (A) (2) (b) of this section, the Ohio casino control commission shall license not more than twenty-five type A sports gaming proprietors at any one time. 3521  
3522  
3523  
3524

(b) When twenty-five type A sports gaming proprietors are licensed in this state, the commission may issue additional type A sports gaming proprietor licenses to eligible applicants who demonstrate to the commission that the sports gaming market in this state needs additional type A sports gaming proprietors. 3525  
3526  
3527  
3528  
3529

(3) A type A sports gaming proprietor shall meet at least one of the following requirements at all times: 3530  
3531

(a) The type A sports gaming proprietor also shall operate a sports gaming facility under a type B sports gaming proprietor license. 3532  
3533  
3534

(b) The type A sports gaming proprietor shall maintain at least one operational place of business in this state at which the sports gaming proprietor regularly maintains multiple employees. 3535  
3536  
3537  
3538

(4) The commission shall adopt by rule a procedure allowing the commission to revoke a type A sports gaming proprietor license if the licensee does not offer sports gaming to patrons under the license for a continuous period of one year or more. 3539  
3540  
3541  
3542  
3543

(B) (1) A type B sports gaming proprietor license authorizes a sports gaming proprietor to offer sports gaming at one sports gaming facility at a location specified on the license. 3544  
3545  
3546  
3547

(2) The commission shall license not more than forty type B sports gaming proprietors at any one time. 3548  
3549

(3) (a) (i) Except as otherwise provided in division (B) (3) (a) (ii) of this section, no sports gaming facility shall be located in a county with a population of less than one hundred thousand, as determined by the 2010 federal decennial census. 3550  
3551  
3552  
3553

(ii) The commission may issue an initial or renewed type B sports gaming proprietor license for one sports gaming facility to be located in a county with a population of fifty thousand or more, but less than one hundred thousand, as determined by the 2010 federal decennial census, at any one time, if the commission determines, in consultation with the department of development, that the county received at least five million visitors for purposes of tourism during the most recent calendar year for which the necessary data are available. 3554  
3555  
3556  
3557  
3558  
3559  
3560  
3561  
3562

(b) (i) Except as otherwise provided in division (B) (3) (b) (ii) of this section, not more than one sports gaming facility shall be located in a county with a population of one hundred thousand or more, but less than four hundred thousand, as determined by the 2010 federal decennial census, at any one time. 3563  
3564  
3565  
3566  
3567  
3568

(ii) Not more than two sports gaming facilities shall be located in a county with a population of one hundred thousand or more, but less than four hundred thousand, as determined by the 2010 federal decennial census, at any one time, if a video lottery sales agent operates video lottery terminals at a facility in the county. 3569  
3570  
3571  
3572  
3573  
3574

(c) Not more than three sports gaming facilities shall be located in a county with a population of four hundred thousand 3575  
3576

or more, but less than eight hundred thousand, as determined by 3577  
the 2010 federal decennial census, at any one time. 3578

(d) Not more than five sports gaming facilities shall be 3579  
located in a county with a population of eight hundred thousand 3580  
or more, as determined by the 2010 federal decennial census, at 3581  
any one time. 3582

(4) The commission shall issue an initial type B sports 3583  
gaming proprietor license only to a person who conducts 3584  
significant economic activity in the county in which the sports 3585  
gaming facility is to be located, as determined by the 3586  
commission in consultation with the department of development. 3587

(C) (1) A type C sports gaming proprietor license 3588  
authorizes a sports gaming proprietor to offer sports gaming 3589  
through self-service or clerk-operated sports gaming terminals 3590  
located at one or more type C sports gaming hosts' facilities 3591  
under section 3770.25 of the Revised Code. 3592

(2) The commission shall license at least two, and not 3593  
more than twenty, type C sports gaming proprietors at any one 3594  
time. However, if only one eligible and suitable person applies 3595  
for a type C sports gaming proprietor license, the commission 3596  
shall issue the license. 3597

(D) An applicant for an initial or renewed type A, type B, 3598  
or type C sports gaming proprietor license shall do all of the 3599  
following: 3600

(1) Submit a written application on a form furnished by 3601  
the commission. 3602

(a) If the application is for an initial type B sports 3603  
gaming proprietor license, the application shall specify both of 3604  
the following: 3605

(i) The intended location of the sports gaming facility 3606  
or, at a minimum, the county in which the sports gaming facility 3607  
is to be located if the license is granted; 3608

(ii) The expected overall capital investment in the sports 3609  
gaming facility, including its size, furnishings, and equipment. 3610

(b) If the application is for a renewed type B sports 3611  
gaming proprietor license, the application shall specify one of 3612  
the following, as applicable: 3613

(i) If the sports gaming proprietor does not intend to 3614  
relocate the sports gaming facility, the location of the sports 3615  
gaming facility; 3616

(ii) If the sports gaming proprietor intends to relocate 3617  
the sports gaming facility, the intended new location of the 3618  
sports gaming facility or, at a minimum, the county in which the 3619  
sports gaming facility is to be located if the renewal is 3620  
granted. 3621

(2) Pay the fee required under division (C)(3) of section 3622  
109.572 of the Revised Code, along with a nonrefundable 3623  
application fee in an amount prescribed by the commission by 3624  
rule; 3625

(3) Submit an audit of the applicant's financial 3626  
transactions and the condition of the applicant's total 3627  
operations for the previous fiscal year prepared by a certified 3628  
public accountant in accordance with generally accepted 3629  
accounting principles and state and federal laws; 3630

(4) Satisfy any other requirements for licensure under 3631  
this chapter and rules adopted under this chapter. 3632

(E) After receiving a sports gaming proprietor license, 3633

the sports gaming proprietor shall pay the following 3634  
nonrefundable license fees, as applicable, not later than the 3635  
dates indicated, and shall give to the state a surety bond, in 3636  
an amount and in the form approved by the commission, to 3637  
guarantee that the sports gaming proprietor faithfully makes all 3638  
payments required by this chapter and rules adopted under this 3639  
chapter during the period of the license: 3640

(1) For an initial or renewed type A sports gaming 3641  
proprietor license: 3642

3643

	1	2	3	4	5	6
A		<u>Upon</u>	<u>One year</u>	<u>Two years</u>	<u>Three</u>	<u>Four</u>
		<u>issuance of</u>	<u>after</u>	<u>after</u>	<u>years</u>	<u>years</u>
		<u>license</u>	<u>license</u>	<u>license</u>	<u>after</u>	<u>after</u>
			<u>issued</u>	<u>issued</u>	<u>license</u>	<u>license</u>
					<u>issued</u>	<u>issued</u>
B	<u>Initial or</u>	<u>\$500,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>
	<u>renewed license -</u>					
	<u>type A sports</u>					
	<u>gaming proprietor</u>					
	<u>that is a</u>					
	<u>professional</u>					
	<u>sports</u>					
	<u>organization and</u>					
	<u>that is not</u>					
	<u>contracting with</u>					
	<u>more than one</u>					

	<u>mobile management</u> <u>services provider</u>					
C	<u>Initial or</u> <u>renewed license -</u> <u>any other type A</u> <u>sports gaming</u> <u>proprietor that</u> <u>is not</u> <u>contracting with</u> <u>more than one</u> <u>mobile management</u> <u>services provider</u>	<u>\$750,000</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>
D	<u>Initial license -</u> <u>type A sports</u> <u>gaming proprietor</u> <u>that is a</u> <u>professional</u> <u>sports</u> <u>organization and</u> <u>that is</u> <u>contracting with</u> <u>two mobile</u> <u>management</u> <u>services</u> <u>providers</u>	<u>\$1,666,667</u>	<u>\$416,667</u>	<u>\$416,667</u>	<u>\$416,667</u>	<u>\$416,667</u>
E	<u>Initial license -</u> <u>any other type A</u> <u>sports gaming</u> <u>proprietor that</u>	<u>\$2,500,000</u>	<u>\$625,000</u>	<u>\$625,000</u>	<u>\$625,000</u>	<u>\$625,000</u>

is contracting  
with two mobile  
management  
services  
providers

F	<u>Renewed license -</u>	<u>\$500,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>	<u>\$125,000</u>
	<u>type A sports</u> <u>gaming proprietor</u> <u>that is a</u> <u>professional</u> <u>sports</u> <u>organization and</u> <u>that is</u> <u>contracting with</u> <u>two mobile</u> <u>management</u> <u>services</u> <u>providers</u>					

G	<u>Renewed license -</u>	<u>\$750,000</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>
	<u>any other type A</u> <u>sports gaming</u> <u>proprietor that</u> <u>is contracting</u> <u>with two mobile</u> <u>management</u> <u>services</u> <u>providers</u>					

(2) For an initial or renewed type B sports gaming  
proprietor license:

3644

3645

3646

	1	2	3	4	5	6
A		<u>Upon</u> <u>issuance</u> <u>of</u> <u>license</u>	<u>One year</u> <u>after</u> <u>license</u> <u>issued</u>	<u>Two years</u> <u>after</u> <u>license</u> <u>issued</u>	<u>Three</u> <u>years</u> <u>after</u> <u>license</u> <u>issued</u>	<u>Four</u> <u>years</u> <u>after</u> <u>license</u> <u>issued</u>
B	<u>Type B sports</u> <u>gaming proprietor</u> <u>that is also a</u> <u>type A sports</u> <u>gaming proprietor</u>	<u>\$100,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
C	<u>Type B sports</u> <u>gaming proprietor</u> <u>that is not also</u> <u>a type A sports</u> <u>gaming proprietor</u>	<u>\$50,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>

(3) For a type C sports gaming proprietor license, one 3647  
hundred thousand dollars upon being issued an initial license 3648  
and twenty-five thousand dollars upon being issued a renewed 3649  
license. 3650

(F) (1) A sports gaming proprietor license shall be valid 3651  
for a term of five years. 3652

(2) Upon the expiration of a sports gaming proprietor 3653  
license, the sports gaming proprietor may apply to renew the 3654  
license in the same manner as for an initial license, unless the 3655  
license is suspended or revoked or the commission determines 3656  
that the sports gaming proprietor is not in compliance with this 3657



chapter and the rules adopted under this chapter. 3658

Sec. 3775.041. (A) In issuing initial and renewed type A 3659  
and type B sports gaming proprietor licenses, the Ohio casino 3660  
control commission shall give preference to applicants that are 3661  
professional sports organizations, casino operators, or video 3662  
lottery sales agents, subject to the factors described in 3663  
divisions (B) and (C) of this section, as applicable. The 3664  
commission shall give equal preference to professional sports 3665  
organizations, casino operators, and video lottery sales agents 3666  
for that purpose. 3667

(B) In issuing initial and renewed sports gaming 3668  
proprietor, mobile management services provider, management 3669  
services provider, and sports gaming supplier licenses, the 3670  
commission shall consider all of the following factors, in 3671  
addition to all other requirements for licensure specified under 3672  
this chapter and in the rules of the commission: 3673

(1) The reputation, experience, and financial integrity of 3674  
the applicant and any person that controls the applicant, as 3675  
determined under division (C) of section 3775.03 of the Revised 3676  
Code; 3677

(2) The financial ability of the applicant to purchase and 3678  
maintain adequate liability and casualty insurance and to 3679  
provide an adequate surety bond; 3680

(3) The past and present compliance of the applicant and 3681  
its affiliates or affiliated companies with gambling-related 3682  
licensing requirements in this state or any other jurisdiction, 3683  
including whether the applicant has a history of noncompliance 3684  
with those requirements; 3685

(4) Whether the applicant has been charged with, indicted 3686

for, or convicted of any felony or misdemeanor criminal offense 3687  
under the laws of any jurisdiction, not including any traffic 3688  
violation; 3689

(5) Whether the applicant has filed, or had filed against 3690  
it, a proceeding for bankruptcy, or has ever been involved in 3691  
any formal process to adjust, defer, suspend, or otherwise work 3692  
out the payment of any debt; 3693

(6) Whether the applicant has been served with a complaint 3694  
or other notice filed with any public body regarding a payment 3695  
of any tax required under federal, state, or local law that has 3696  
been delinquent for one or more years; 3697

(7) Whether the applicant is or has been a defendant in 3698  
litigation involving its business practices; 3699

(8) Whether awarding a license would undermine the 3700  
public's confidence in the sports gaming industry in this state. 3701

(C) In the case of a sports gaming proprietor license, the 3702  
Ohio casino control commission also shall consider all of the 3703  
following: 3704

(1) The nature of the applicant's current or intended 3705  
physical presence in this state, including any expenditures for 3706  
physical infrastructure; 3707

(2) The length of time, if any, for which the applicant 3708  
has been doing any kind of business in this state; 3709

(3) The total amount of taxable income the applicant pays, 3710  
or will pay, to its employees in this state; 3711

(4) The applicant's current or intended local and 3712  
statewide economic involvement in this state; 3713

(5) The applicant's other current or intended 3714  
contributions to this state, including promoting tourism. 3715

(D) Notwithstanding any contrary provision of division 3716  
(A), (B), or (C) of this section, the Ohio casino control 3717  
commission shall not give preference to an applicant for a 3718  
sports gaming proprietor license on the basis that any of the 3719  
following persons currently contract, or have contracted, with 3720  
the state lottery commission or any other agency of this state: 3721

(1) The applicant; 3722

(2) A person that has control over the applicant, as 3723  
determined under division (C) of section 3775.03 of the Revised 3724  
Code; 3725

(3) A person over which the applicant has control, as 3726  
determined under that division. 3727

**Sec. 3775.05.** (A) (1) (a) Except as otherwise provided in 3728  
division (A) (2) (b) of this section, a type A sports gaming 3729  
proprietor may contract with not more than one mobile management 3730  
services provider to offer sports gaming on the sports gaming 3731  
proprietor's behalf, in a manner authorized under the contract. 3732

(b) A type A sports gaming proprietor that is a 3733  
professional sports organization or is a casino operator or 3734  
video lottery sales agent, and whose license was not issued 3735  
under division (A) (2) (b) of section 3775.04 of the Revised Code, 3736  
may contract with one additional mobile management services 3737  
provider to offer sports gaming on the sports gaming 3738  
proprietor's behalf, in a manner authorized under the contract, 3739  
if the sports gaming proprietor demonstrates to the Ohio casino 3740  
control commission that the second contract would generate an 3741  
incremental economic benefit to this state beyond the economic 3742

benefits generated by the first contract and that the second 3743  
contract will not prevent another type A sports gaming 3744  
proprietor from securing a contract with a mobile management 3745  
services provider. 3746

(c) For purposes of the license fees described in division 3747  
(B) (3) of this section: 3748

(i) The first mobile management services provider with 3749  
which the type A sports gaming proprietor enters into a contract 3750  
is considered the designated first mobile management services 3751  
provider. 3752

(ii) If the type A sports gaming proprietor contracts with 3753  
another mobile management services provider while still 3754  
contracting with the designated first mobile management services 3755  
provider, the additional mobile management services provider is 3756  
considered the designated second mobile management services 3757  
provider. 3758

(d) The commission shall adopt by rule a procedure 3759  
allowing the commission to revoke a designated second mobile 3760  
management services provider's license if the licensee does not 3761  
actively offer sports gaming under the license to the economic 3762  
benefit of this state for a continuous period of one year or 3763  
more. 3764

(2) (a) If the holder of a type A sports gaming proprietor 3765  
license is a professional sports organization and is a member of 3766  
a league, association, or organization that prevents the holder 3767  
from being subject to the regulatory control of the Ohio casino 3768  
control commission or from otherwise operating under the 3769  
license, the professional sports organization may contractually 3770  
appoint a designee operator that is considered the mobile 3771

management services provider for all aspects of commission 3772  
oversight and operating under the license. The professional 3773  
sports organization shall not have control over the mobile 3774  
management services provider, and the mobile management services 3775  
provider shall not have control over the professional sports 3776  
organization, as determined by the commission under division (C) 3777  
of section 3775.03 of the Revised Code. 3778

(b) A professional sports organization and a mobile 3779  
management services provider described in division (A)(2)(a) of 3780  
this section shall not exchange any information that may 3781  
compromise the integrity of sporting events or of sports gaming. 3782  
The commission shall adopt by rule procedures for the 3783  
professional sports organization and the mobile management 3784  
services provider to follow to ensure the integrity of sporting 3785  
events and of sports gaming, including procedures to prevent any 3786  
exchange of information or conflict of interest between the 3787  
professional sports organization and the mobile management 3788  
services provider. 3789

(3) A mobile management services provider may offer sports 3790  
gaming only in accordance with this chapter, with the rules 3791  
adopted by the Ohio casino control commission under this 3792  
chapter, and with the nature of the sports gaming proprietor's 3793  
license. 3794

(B)(1) A mobile management services provider shall be 3795  
licensed under this section before entering into a contract with 3796  
a type A sports gaming proprietor as described in division (A) 3797  
of this section. A mobile management services provider license 3798  
entitles the holder to contract with one type A sports gaming 3799  
proprietor. An applicant for an initial or renewed mobile 3800  
management services provider license shall meet all requirements 3801

for licensure established by the commission by rule and shall 3802  
pay the fee required under division (C) (3) of section 109.572 of 3803  
the Revised Code, along with a nonrefundable application fee in 3804  
an amount determined by the commission by rule. 3805

(2) The commission may accept another jurisdiction's 3806  
license, if the commission determines it has similar licensing 3807  
requirements, as evidence that the applicant meets the 3808  
requirements for a license issued under this section. 3809

(3) After receiving a mobile management services provider 3810  
license, the mobile management services provider shall pay the 3811  
following nonrefundable license fees, as applicable, not later 3812  
than the dates indicated: 3813

3814

	1	2	3	4	5	6
A		<u>Upon</u>	<u>One year</u>	<u>Two</u>	<u>Three</u>	<u>Four</u>
		<u>issuance of</u>	<u>after</u>	<u>years</u>	<u>years</u>	<u>years</u>
		<u>license</u>	<u>license</u>	<u>after</u>	<u>after</u>	<u>after</u>
			<u>issued</u>	<u>license</u>	<u>license</u>	<u>license</u>
				<u>issued</u>	<u>issued</u>	<u>issued</u>
B	<u>Initial or</u>	<u>\$1,000,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
	<u>renewed license -</u>					
	<u>designated first</u>					
	<u>mobile management</u>					
	<u>services provider</u>					
	<u>for a type A</u>					
	<u>sports gaming</u>					
	<u>proprietor that</u>					

is a professional  
sports  
organization

C	<u>Initial or</u> <u>renewed license -</u> <u>designated first</u> <u>mobile management</u> <u>services provider</u> <u>for any other</u> <u>type A sports</u> <u>gaming proprietor</u>	<u>\$750,000</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>
D	<u>Initial license -</u> <u>designated second</u> <u>mobile management</u> <u>services provider</u> <u>for a type A</u> <u>sports gaming</u> <u>proprietor that</u> <u>is a professional</u> <u>sports</u> <u>organization</u>	<u>\$3,333,333</u>	<u>\$833,333</u>	<u>\$833,333</u>	<u>\$833,333</u>	<u>\$833,333</u>
E	<u>Initial license -</u> <u>designated second</u> <u>mobile management</u> <u>services provider</u> <u>for any other</u> <u>type A sports</u> <u>gaming proprietor</u>	<u>\$2,500,000</u>	<u>\$625,000</u>	<u>\$625,000</u>	<u>\$625,000</u>	<u>\$625,000</u>

F	<u>Renewed license - \$1,000,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
	<u>designated second</u>				
	<u>mobile management</u>				
	<u>services provider</u>				
	<u>for a type A</u>				
	<u>sports gaming</u>				
	<u>proprietor that</u>				
	<u>is a professional</u>				
	<u>sports</u>				
	<u>organization</u>				
G	<u>Renewed license - \$750,000</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>	<u>\$187,500</u>
	<u>designated second</u>				
	<u>mobile management</u>				
	<u>services provider</u>				
	<u>for any other</u>				
	<u>type A sports</u>				
	<u>gaming proprietor</u>				

(C) A mobile management services provider license shall be 3815  
valid for a term of five years. In order to renew a mobile 3816  
management services provider license, the licensee shall apply 3817  
to the commission for a renewed license in the same manner as 3818  
for an initial license. 3819

(D) In order to permit a mobile management services 3820  
provider to offer sports gaming on behalf of a type A sports 3821  
gaming proprietor, the sports gaming proprietor and the mobile 3822  
management services provider shall enter into a written contract 3823  
that has been approved by the commission. If the sports gaming 3824  
proprietor and the mobile management services provider wish to 3825  
make a material change to the contract, the sports gaming 3826



proprietor first shall submit the change to the commission for 3827  
its approval or rejection. The sports gaming proprietor or the 3828  
mobile management services provider shall not assign, delegate, 3829  
subcontract, or transfer the mobile management service 3830  
provider's duties and responsibilities under the contract to a 3831  
third party. 3832

(E) (1) Subject to division (E) (2) of this section, the 3833  
provisions of this chapter concerning a type A sports gaming 3834  
proprietor apply to a mobile management services provider that 3835  
contracts with the sports gaming proprietor with respect to all 3836  
rights, duties, and liabilities of the sports gaming proprietor 3837  
assigned, delegated, subcontracted, or transferred to the mobile 3838  
management services provider as though the mobile management 3839  
services provider were a type A sports gaming proprietor. Unless 3840  
the context requires otherwise, references in the Revised Code 3841  
to a sports gaming proprietor apply to a mobile management 3842  
services provider to the extent that the mobile management 3843  
services provider is acting on behalf of a type A sports gaming 3844  
proprietor pursuant to the contract. 3845

(2) Division (E) (1) of this section does not permit a 3846  
mobile management services provider to operate sports gaming 3847  
other than pursuant to a contract with a type A sports gaming 3848  
proprietor to operate sports gaming on behalf of the sports 3849  
gaming proprietor. 3850

(F) The commission shall adopt a rule setting a maximum 3851  
number of mobile management services provider licenses a person 3852  
may hold at any one time. 3853

**Sec. 3775.051.** (A) (1) A type B sports gaming proprietor 3854  
may contract with one management services provider to offer 3855  
sports gaming at a sports gaming facility on the sports gaming 3856

proprietor's behalf, in a manner authorized under the contract. 3857

(2) (a) If the holder of a type B sports gaming proprietor 3858  
license is a professional sports organization and is a member of 3859  
a league, association, or organization that prevents the holder 3860  
from being subject to the regulatory control of the Ohio casino 3861  
control commission or from otherwise operating under the 3862  
license, the professional sports organization may contractually 3863  
appoint a designee operator that is considered the management 3864  
services provider for all aspects of commission oversight and 3865  
operating under the license. The professional sports 3866  
organization shall not have control over the management services 3867  
provider, and the management services provider shall not have 3868  
control over the professional sports organization, as determined 3869  
by the commission under division (C) of section 3775.03 of the 3870  
Revised Code. 3871

(b) A professional sports organization and a management 3872  
services provider described in division (A) (2) (a) of this 3873  
section shall not exchange any information that may compromise 3874  
the integrity of sporting events or of sports gaming. The 3875  
commission shall adopt by rule procedures for the professional 3876  
sports organization and the management services provider to 3877  
follow to ensure the integrity of sporting events and of sports 3878  
gaming, including procedures to prevent any exchange of 3879  
information or conflict of interest between the professional 3880  
sports organization and the management services provider. 3881

(3) A type C sports gaming proprietor shall not contract 3882  
with a mobile management services provider or a management 3883  
services provider to offer sports gaming under the type C sports 3884  
gaming proprietor license on the sports gaming proprietor's 3885  
behalf. 3886

(4) A management services provider may offer sports gaming 3887  
only in accordance with this chapter, with the rules adopted by 3888  
the Ohio casino control commission under this chapter, and with 3889  
the nature of the sports gaming proprietor's license. 3890

(B) (1) A management services provider shall be licensed 3891  
under this section before entering into a contract with a type B 3892  
sports gaming proprietor as described in division (A) of this 3893  
section. A management services provider license entitles the 3894  
holder to contract with one type B sports gaming proprietor. An 3895  
applicant for an initial or renewed management services provider 3896  
license shall meet all requirements for licensure established by 3897  
the commission by rule and shall pay the fee required under 3898  
division (C) (3) of section 109.572 of the Revised Code, along 3899  
with a nonrefundable application fee in an amount determined by 3900  
the commission by rule. 3901

(2) The commission may accept another jurisdiction's 3902  
license, if the commission determines it has similar licensing 3903  
requirements, as evidence that the applicant meets the 3904  
requirements for a license issued under this section. 3905

(3) After receiving an initial or renewed management 3906  
services provider license, the applicant shall pay the following 3907  
nonrefundable license fees, as applicable, not later than the 3908  
dates indicated: 3909

	1	2	3	4	5	6
A		<u>Upon</u>	<u>One year</u>	<u>Two years</u>	<u>Three</u>	<u>Four</u>
		<u>issuance</u>	<u>after</u>	<u>after</u>	<u>years</u>	<u>years</u>

3910

	<u>of</u> <u>license</u>	<u>license</u> <u>issued</u>	<u>license</u> <u>issued</u>	<u>after</u> <u>license</u> <u>issued</u>	<u>after</u> <u>license</u> <u>issued</u>
B <u>Management</u> <u>services provider</u> <u>that is</u> <u>contracting with</u> <u>a type B sports</u> <u>gaming proprietor</u> <u>that is also a</u> <u>type A sports</u> <u>gaming proprietor</u>	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000
C <u>Any other</u> <u>management</u> <u>services provider</u>	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000

(C) A management services provider license shall be valid 3911  
for a term of five years. In order to renew a management 3912  
services provider license, the licensee shall apply to the 3913  
commission for a renewed license in the same manner as for an 3914  
initial license. 3915

(D) In order to permit a management services provider to 3916  
offer sports gaming on behalf of a type B sports gaming 3917  
proprietor, the sports gaming proprietor and the management 3918  
services provider shall enter into a written contract that has 3919  
been approved by the commission. If the sports gaming proprietor 3920  
and the management services provider wish to make a material 3921  
change to the contract, the sports gaming proprietor first shall 3922  
submit the change to the commission for its approval or 3923  
rejection. The sports gaming proprietor or the management 3924

services provider shall not assign, delegate, subcontract, or 3925  
transfer the management service provider's duties and 3926  
responsibilities under the contract to a third party. 3927

(E)(1) Subject to division (E)(2) of this section, the 3928  
provisions of this chapter concerning a type B sports gaming 3929  
proprietor apply to a management services provider that 3930  
contracts with the sports gaming proprietor with respect to all 3931  
rights, duties, and liabilities of the sports gaming proprietor 3932  
assigned, delegated, subcontracted, or transferred to the 3933  
management services provider as though the management services 3934  
provider were a type B sports gaming proprietor. Unless the 3935  
context requires otherwise, references in the Revised Code to a 3936  
sports gaming proprietor apply to a management services provider 3937  
to the extent that the management services provider is acting on 3938  
behalf of a type B sports gaming proprietor pursuant to the 3939  
contract. 3940

(2) Division (E)(1) of this section does not permit a 3941  
management services provider to operate sports gaming other than 3942  
pursuant to a contract with a type B sports gaming proprietor to 3943  
operate sports gaming on behalf of the sports gaming proprietor. 3944

(F) The commission shall adopt a rule setting a maximum 3945  
number of management services provider licenses a person may 3946  
hold at any one time. 3947

**Sec. 3775.06.** (A)(1) An individual whose duties include 3948  
any of the following shall hold an appropriate and valid sports 3949  
gaming occupational license issued by the Ohio casino control 3950  
commission at all times: 3951

(a) Accepting wagers on sporting events on behalf of a 3952  
sports gaming proprietor; 3953

(b) Handling money as part of operating sports gaming on 3954  
behalf of a sports gaming proprietor, including a cashier, 3955  
change person, count team, or coin wrapper; 3956

(c) Providing security for the operation of sports gaming 3957  
by a sports gaming proprietor, including a guard or observer, 3958  
other than providing general security at a type C sports gaming 3959  
host's facility; 3960

(d) Performing other duties such that the individual has 3961  
the ability to alter material aspects of sports gaming conducted 3962  
by a sports gaming proprietor. 3963

(2) An individual is not required to have a sports gaming 3964  
occupational license if the individual's duties are related 3965  
solely to nongaming activities such as entertainment, 3966  
maintenance, or preparing or serving food or beverages, 3967  
including an individual who is, or is employed by, a type C 3968  
sports gaming host. 3969

(3) The commission shall issue a sports gaming 3970  
occupational license to an individual who meets the requirements 3971  
of this chapter and of the commission's rules, provided that the 3972  
commission's rules shall not require an applicant for a sports 3973  
gaming occupational license who currently holds a video lottery 3974  
license issued under Chapter 3770. or a license issued under 3975  
Chapter 3772. of the Revised Code to take action to satisfy any 3976  
additional requirement for the sports gaming occupational 3977  
license that is substantially similar to any requirement the 3978  
applicant previously has satisfied in order to obtain or renew 3979  
the applicant's video lottery license or license issued under 3980  
Chapter 3772. of the Revised Code. 3981

(B) A sports gaming occupational license permits the 3982

licensee to be employed in the capacity the commission 3983  
designates during the duration of the license. The commission 3984  
may establish by rule job classifications with different 3985  
requirements. 3986

(C) (1) An applicant for an initial or renewed sports 3987  
gaming occupational license shall apply for the license on a 3988  
form prescribed by the commission and shall pay the fee required 3989  
under division (C) (3) of section 109.572 of the Revised Code, 3990  
along with a nonrefundable application fee of one hundred 3991  
dollars. The commission may annually increase the amount of the 3992  
application fee in an amount that does not exceed the percentage 3993  
increase in the consumer price index for the previous year, as 3994  
necessary to cover the cost of processing the application. As 3995  
used in this division, "consumer price index" means the consumer 3996  
price index for all urban consumers or its successive 3997  
equivalent, as determined by the United States department of 3998  
labor, bureau of labor statistics, or its successor in 3999  
responsibility, for all items, Series A. 4000

(2) Upon receiving an initial or renewed sports gaming 4001  
occupational license, the applicant shall pay a nonrefundable 4002  
license fee of fifty dollars. 4003

(3) An applicant's employer may pay the fees described in 4004  
divisions (C) (1) and (2) of this section on behalf of the 4005  
applicant. 4006

(D) The commission may adopt rules allowing an individual 4007  
who holds a sports gaming occupational license from another 4008  
jurisdiction to be licensed in this state by reciprocity, so 4009  
long as that jurisdiction's requirements to receive that license 4010  
and the activities authorized by the license are substantially 4011  
similar to those of this state with respect to the license the 4012

individual seeks. 4013

(E) A sports gaming occupational license shall be valid 4014  
for a term of three years. In order to renew a sports gaming 4015  
occupational license, the licensee shall apply to the commission 4016  
for a renewed license in the same manner as for an initial 4017  
license. 4018

**Sec. 3775.07.** (A) (1) The owner of a facility with a D-1, 4019  
D-2, or D-5 liquor permit issued under Chapter 4303. of the 4020  
Revised Code who offers sports gaming through a type C sports 4021  
gaming proprietor using self-service or clerk-operated sports 4022  
gaming terminals located at the facility shall hold an 4023  
appropriate and valid type C sports gaming host license issued 4024  
by the Ohio casino control commission at all times. 4025

(2) The commission shall issue a type C sports gaming host 4026  
license to any eligible applicant that the state lottery 4027  
commission recommends. Notwithstanding any contrary provision of 4028  
this chapter, an applicant for an initial or renewed type C 4029  
sports gaming host license is not required to undergo a criminal 4030  
background check or licensure suitability investigation in order 4031  
to receive the license. The commission shall investigate the 4032  
applicant to determine whether the applicant is eligible for the 4033  
license and to ensure that the applicant complies with all 4034  
applicable provisions of this chapter and of the rules of the 4035  
commission. 4036

(B) An applicant for an initial or renewed type C sports 4037  
gaming host license shall apply for the license on a form 4038  
prescribed by the commission and shall pay a nonrefundable 4039  
application fee in an amount prescribed by the commission by 4040  
rule. 4041



(C) Upon receiving an initial or renewed type C sports gaming host license, the applicant shall pay a nonrefundable license fee of one thousand dollars. 4042  
4043  
4044

(D)(1) Subject to division (D)(2) of this section, a type C sports gaming proprietor and a type C sports gaming host may enter into an agreement specifying the terms under which the type C sports gaming host offers sports gaming through the type C sports gaming proprietor, such as terms requiring the type C sports gaming proprietor and the type C sports gaming host to share the proceeds of sports gaming conducted at the type C sports gaming host's facility. A type C sports gaming proprietor shall notify the Ohio casino control commission of each type C sports gaming host that offers sports gaming through the type C sports gaming proprietor. 4045  
4046  
4047  
4048  
4049  
4050  
4051  
4052  
4053  
4054  
4055

(2) A type C sports gaming proprietor shall not require a type C sports gaming host to pay any portion of the cost of acquiring, installing, operating, adapting, or maintaining any self-service sports gaming terminal in a type C sports gaming host's facility. 4056  
4057  
4058  
4059  
4060

(3) Subject to the terms of the type C sports gaming hosts's agreement with a type C sports gaming proprietor, a type C sports gaming host may offer sports gaming through a different type C sports gaming proprietor than the one identified in the type C sports gaming host's license application during the period of the license. The type C sports gaming proprietor shall notify the commission of the change before the change takes effect, in accordance with the rules of the commission. 4061  
4062  
4063  
4064  
4065  
4066  
4067  
4068

(E) A type C sports gaming host license shall be valid for a term of three years. In order to renew a type C sports gaming host license, the licensee shall apply to the commission for a 4069  
4070  
4071

renewed license in the same manner as for an initial license. 4072

Sec. 3775.08. (A) A sports gaming supplier shall hold an 4073  
appropriate and valid sports gaming supplier license issued by 4074  
the Ohio casino control commission at all times. The commission 4075  
may accept another jurisdiction's license, if the commission 4076  
determines it has similar licensing requirements, as evidence 4077  
that the applicant meets the requirements for a license issued 4078  
under this section. The commission shall issue a sports gaming 4079  
supplier license to a person or entity that meets the 4080  
requirements of this chapter and of the commission's rules, 4081  
provided that the commission's rules shall not require an 4082  
applicant for a sports gaming supplier license who currently 4083  
holds a video lottery license issued under Chapter 3770. or a 4084  
license issued under Chapter 3772. of the Revised Code to take 4085  
action to satisfy any additional requirement for the sports 4086  
gaming supplier license that is substantially similar to any 4087  
requirement the applicant previously has satisfied in order to 4088  
obtain or renew the applicant's video lottery license or license 4089  
issued under Chapter 3772. of the Revised Code. 4090

(B) An applicant for an initial or renewed sports gaming 4091  
supplier license shall apply for the license on a form 4092  
prescribed by the commission and shall pay the fee required 4093  
under division (C) (3) of section 109.572 of the Revised Code, 4094  
along with a nonrefundable application fee of ten thousand 4095  
dollars. The commission may annually increase the amount of the 4096  
application fee in an amount that does not exceed the percentage 4097  
increase in the consumer price index for the previous year, as 4098  
necessary to cover the cost of processing the application. As 4099  
used in this division, "consumer price index" means the consumer 4100  
price index for all urban consumers or its successive 4101  
equivalent, as determined by the United States department of 4102

labor, bureau of labor statistics, or its successor in 4103  
responsibility, for all items, Series A. 4104

(C) Upon receiving an initial or renewed sports gaming 4105  
supplier license, the applicant shall pay a nonrefundable 4106  
license fee of fifteen thousand dollars. 4107

(D) A sports gaming supplier license shall be valid for a 4108  
term of three years. In order to renew a sports gaming supplier 4109  
license, the licensee shall apply to the commission for a 4110  
renewed license in the same manner as for an initial license. 4111

**Sec. 3775.09.** (A) An applicant for a sports gaming 4112  
license, other than a type C sports gaming host license, shall 4113  
establish the applicant's suitability for the license by clear 4114  
and convincing evidence. 4115

(B) The Ohio casino control commission shall not grant a 4116  
sports gaming license, other than a type C sports gaming host 4117  
license, to an applicant if evidence satisfactory to the 4118  
commission exists that the applicant has done any of the 4119  
following: 4120

(1) Knowingly made a false statement to the commission; 4121

(2) Been suspended from operating a gambling game, gaming 4122  
device, or gaming operation, or had a license revoked by any 4123  
governmental unit of a national, state, or local body exercising 4124  
governmental functions; 4125

(3) Been convicted of a disqualifying offense, as defined 4126  
in section 3772.07 of the Revised Code; 4127

(4) Been directly involved in or employed by any offshore 4128  
wagering market that illegally serviced the United States or 4129  
otherwise accepted illegal wagers from individuals located in 4130

the United States on or after April 16, 2015. 4131

(C) The commission may deny a sports gaming proprietor, 4132  
mobile management services provider, or management services 4133  
provider license to any applicant, reprimand any sports gaming 4134  
proprietor, mobile management services provider, or management 4135  
services provider, or suspend or revoke a sports gaming 4136  
proprietor, mobile management services provider, or management 4137  
services provider license if any of the following are true: 4138

(1) The applicant or licensee has not demonstrated to the 4139  
commission's satisfaction financial responsibility sufficient to 4140  
adequately meet the requirements of the enterprise. 4141

(2) The applicant or licensee is not the true owner of the 4142  
business or is not the sole owner and has not disclosed the 4143  
existence or identity of other persons who have an ownership 4144  
interest in the business. 4145

(3) The applicant or licensee is a corporation that sells 4146  
more than five per cent of the corporation's voting stock, or 4147  
more than five per cent of the voting stock of a corporation 4148  
that controls the corporation, or sells the corporation's 4149  
assets, other than those bought and sold in the ordinary course 4150  
of business, or any interest in the assets, to any person who, 4151  
under division (C) of section 3775.03 of the Revised Code, must 4152  
meet the qualifications of a sports gaming proprietor, mobile 4153  
management services provider, or management services provider, 4154  
as applicable, and who has not already been determined by the 4155  
commission to have met the applicable qualifications. 4156

(D)(1) The commission shall revoke a sports gaming 4157  
proprietor license that was issued or renewed because of the 4158  
preference described in division (A) of section 3775.041 of the 4159

Revised Code if the sports gaming proprietor ceases to qualify 4160  
as a professional sports organization, if the casino operator 4161  
ceases to be a casino operator, or if the video lottery sales 4162  
agent ceases to be a video lottery sales agent, as applicable. 4163

(2) The commission shall revoke a type C sports gaming 4164  
host license if the licensee ceases to hold a valid class D 4165  
liquor permit for the facility issued under Chapter 4303. of the 4166  
Revised Code. 4167

(E) The commission shall not grant a sports gaming license 4168  
to any of the following persons: 4169

(1) A nonprofit corporation or organization; 4170

(2) An individual who is under twenty-one years of age; 4171

(3) An employee of the commission. 4172

**Sec. 3775.091.** (A) The director of administrative services 4173  
shall engage an independent consultant to conduct a study to 4174  
determine whether, and the extent to which, qualified persons 4175  
experience discrimination or disadvantage in the sports gaming 4176  
industry on the basis of their membership in a racial minority 4177  
group, their color or ethnicity, their gender, or their 4178  
disability. The director shall provide the results of the study 4179  
to the Ohio casino control commission and shall inform the 4180  
commission whether, in the director's opinion, the results of 4181  
the study warrant action by the commission under division (B) of 4182  
this section. 4183

(B) If the commission determines that the results of the 4184  
study described in division (A) of this section so warrant, the 4185  
commission shall establish goals to ensure that sports gaming 4186  
licenses are issued to applicants described in division (A) of 4187  
this section on an equitable basis with other applicants and 4188

shall disseminate information about the commission's licensing goals through targeted media. 4189  
4190

(C) The commission may require, by rule, that sports gaming proprietors pay the cost of disseminating information through targeted media under division (B) of this section. 4191  
4192  
4193

Sec. 3775.10. (A) A sports gaming proprietor shall do all of the following: 4194  
4195

(1) Conduct all sports gaming activities and functions in a manner that does not pose a threat to the public health, safety, or welfare of the citizens of this state; 4196  
4197  
4198

(2) Adopt comprehensive house rules for game play governing sports gaming transactions with its patrons, including rules that specify the amounts to be paid on winning wagers and the effect of schedule changes, and submit them to the Ohio casino control commission for approval before implementing them. The sports gaming proprietor shall publish its house rules as part of its minimum internal control standards, shall display the house rules, together with any other information the commission considers appropriate, conspicuously in each sports gaming facility and in any other place or manner prescribed by the commission, and shall make copies of its house rules readily available to patrons. 4199  
4200  
4201  
4202  
4203  
4204  
4205  
4206  
4207  
4208  
4209  
4210

(3) Keep current in all payments and obligations to the commission; 4211  
4212

(4) Provide a secure location for the placement, operation, and use of sports gaming equipment; 4213  
4214

(5) Prevent any person from tampering with or interfering with the operation of sports gaming; 4215  
4216

(6) Employ commercially reasonable methods to prevent the sports gaming proprietor and its agents and employees from disclosing any confidential information in the possession of the sports gaming proprietor that could affect the conduct of sports gaming; 4217  
4218  
4219  
4220  
4221

(7) Ensure that sports gaming conducted at a sports gaming facility is within the sight and control of designated employees of the sports gaming proprietor and that sports gaming is conducted under continuous observation by security equipment in conformity with the specifications and requirements of the commission; 4222  
4223  
4224  
4225  
4226  
4227

(8) Ensure that sports gaming occurs only in the locations and manner approved by the commission; 4228  
4229

(9) Ensure that all sports gaming is monitored in accordance with division (I) of section 3775.02 of the Revised Code; 4230  
4231  
4232

(10) Maintain sufficient funds and other supplies to conduct sports gaming at all times; 4233  
4234

(11) Maintain daily records showing the sports gaming proprietor's sports gaming receipts and timely file with the commission any additional reports required by rule or by other provisions of the Revised Code; 4235  
4236  
4237  
4238

(12) Withhold all required amounts from patrons' sports gaming winnings; 4239  
4240

(13) Submit to the commission, each fiscal year, an audit of the sports gaming proprietor's financial transactions and the condition of the sports gaming proprietor's total operations prepared by a certified public accountant in accordance with generally accepted accounting principles and applicable state 4241  
4242  
4243  
4244  
4245

and federal laws; 4246

(14) Submit to the commission, at least once every three 4247  
years, an audit of the sports gaming proprietor's information 4248  
technology systems and security protocols prepared by a 4249  
qualified, independent, and capable third party, as determined 4250  
by, and in a manner approved by, the commission; 4251

(15) Promptly provide anonymized sports gaming data to a 4252  
sports governing body or a state university that submits a valid 4253  
request for the data under division (B)(13) or (14) of section 4254  
3775.02 of the Revised Code. 4255

(B) A sports gaming proprietor immediately shall report to 4256  
the commission any information in the sports gaming proprietor's 4257  
possession related to any of the following: 4258

(1) Any wager in violation of this chapter or rules 4259  
adopted under this chapter or of federal law; 4260

(2) Abnormal sports gaming activity or patterns that may 4261  
indicate a concern regarding the integrity of a sporting event; 4262

(3) Suspicious wagering activities; 4263

(4) Any conduct that corrupts a wagering outcome of a 4264  
sporting event for purposes of financial gain; 4265

(5) Any criminal or disciplinary proceedings commenced 4266  
against the sports gaming proprietor by any person other than 4267  
the commission in connection with the sports gaming proprietor's 4268  
operations. 4269

(C) A sports gaming proprietor may manage risk associated 4270  
with wagers by rejecting or pooling one or more wagers or by 4271  
laying off one or more wagers with another sports gaming 4272  
proprietor. 4273



(D) A sports gaming proprietor may employ a system that 4274  
offsets loss or manages risk in the operation of sports gaming 4275  
under this chapter through the use of a liquidity pool in 4276  
another jurisdiction in which the sports gaming proprietor or an 4277  
affiliate or other third party also holds licensure, provided 4278  
that at all times adequate protections are maintained to ensure 4279  
sufficient funds are available to pay patrons. 4280

(E) A sports gaming proprietor may provide promotional 4281  
gaming credits to patrons, subject to oversight by the 4282  
commission. 4283

(F) If a sports gaming patron does not claim a winning 4284  
wager from a sports gaming proprietor within one year from the 4285  
last day on which the sporting event is held, the sports gaming 4286  
proprietor's obligation to pay the winnings shall expire, and 4287  
the sports gaming proprietor shall remit the winnings to the 4288  
commission, which shall deposit them in the sports gaming 4289  
revenue fund. 4290

(G) A sports gaming proprietor is not liable under the 4291  
laws of this state to any party, including a patron, for 4292  
disclosing information as required under this chapter or for 4293  
refusing to disclose information that is not required by law to 4294  
be disclosed. 4295

(H) (1) A sports gaming proprietor shall maintain the 4296  
confidentiality of any information provided to the sports gaming 4297  
proprietor by a sports governing body that the sports governing 4298  
body designates as confidential, except as otherwise required by 4299  
law or by order of the commission. The sports gaming proprietor 4300  
shall not use such confidential information for business or 4301  
marketing purposes, except with the express written approval of 4302  
the sports governing body. 4303

(2) A sports governing body shall maintain the confidentiality of any information provided to the sports governing body by a sports gaming proprietor that the sports gaming proprietor designates as confidential, except as otherwise required by law or by order of the commission. The sports governing body shall not use such confidential information for business or marketing purposes, except with the express written approval of the sports gaming proprietor. 4304  
4305  
4306  
4307  
4308  
4309  
4310  
4311

Sec. 3775.11. (A) A type A sports gaming proprietor may operate one or more online sports pool web sites and accompanying mobile applications through which the sports gaming proprietor accepts wagers from individuals who are at least twenty-one years of age and who are physically located in this state. The sports gaming proprietor shall use location based technology to prohibit individuals who are not physically present in this state from participating in sports gaming through an online sports pool. 4312  
4313  
4314  
4315  
4316  
4317  
4318  
4319  
4320

(B)(1) As used in division (B) of this section, "sports gaming account" means an electronic account that an individual may establish for the purpose of sports gaming, including making deposits and withdrawals, wagering amounts, and receiving payouts on winning wagers. 4321  
4322  
4323  
4324  
4325

(2) A sports gaming proprietor may accept a wager from an individual through an online sports pool only using the individual's sports gaming account. The sports gaming account shall be in the individual's full legal name and shall not be in the name of any beneficiary, custodian, joint trust, corporation, partnership, or other organization or entity. 4326  
4327  
4328  
4329  
4330  
4331

(3) A sports gaming account may be established and funded in person through employees or sales agents of a sports gaming 4332  
4333

proprietor or, pursuant to rules adopted by the Ohio casino 4334  
control commission, over the internet through a sports gaming 4335  
proprietor's web site or mobile application in a manner that 4336  
complies with the sports gaming proprietor's internal controls. 4337

(C) The server responsible for accepting wagers through an 4338  
online sports pool shall be located in a secure facility in this 4339  
state. 4340

(D) An online sports pool web site and its accompanying 4341  
mobile application shall include the name or logo of each of the 4342  
following in a conspicuous manner: 4343

(1) The type A sports gaming proprietor; 4344

(2) The mobile management services provider that operates 4345  
the online sports pool on behalf of the type A sports gaming 4346  
proprietor, if applicable. 4347

**Sec. 3775.12.** (A) A type B sports gaming proprietor may 4348  
accept wagers on sporting events that are made in person only 4349  
from individuals who are at least twenty-one years of age and 4350  
who are physically present in a sports gaming facility. 4351

(B) (1) Except as otherwise provided in division (B) (2) of 4352  
this section, before accepting any wager on a sporting event, a 4353  
type B sports gaming proprietor shall require the individual to 4354  
register with the sports gaming proprietor, provide the 4355  
individual's full legal name and any other information required 4356  
by the Ohio casino control commission or requested by the sports 4357  
gaming proprietor, and place all wagers on sporting events 4358  
placed with the sports gaming proprietor through that 4359  
registration. 4360

(2) A type B sports gaming proprietor may accept an 4361  
anonymous wager from an individual, so long as the amount of the 4362

wager does not exceed a dollar limit determined by the 4363  
commission by rule. 4364

(C) Except as provided in divisions (C) (1) and (2) of this 4365  
section, no individual who is under twenty-one years of age 4366  
shall enter a sports gaming facility. 4367

(1) An employee of a sports gaming proprietor who is 4368  
eighteen, nineteen, or twenty years of age may be present in a 4369  
sports gaming facility, so long as the employee's duties are not 4370  
related to sports gaming. 4371

(2) An individual who is under twenty-one years of age may 4372  
enter a sports gaming facility in order to pass to another area 4373  
where sports gaming is not being conducted, but only if the 4374  
individual is personally escorted by an employee of the sports 4375  
gaming proprietor who remains in close proximity to the 4376  
individual at all times in accordance with the rules of the 4377  
commission. 4378

**Sec. 3775.13.** (A) No individual who is on the Ohio casino 4379  
control commission's sports gaming exclusion list created under 4380  
section 3772.031 of the Revised Code shall enter a sports gaming 4381  
facility or the grounds of a sports gaming facility or 4382  
participate in the play or operation of sports gaming in this 4383  
state. A sports gaming proprietor shall employ commercially 4384  
reasonable methods to prevent an individual who is on the 4385  
commission's sports gaming exclusion list from engaging in 4386  
sports gaming conducted by the sports gaming proprietor. 4387

(B) (1) A sports gaming proprietor may exclude any 4388  
individual from entering a sports gaming facility, or the 4389  
grounds of a sports gaming facility, that is under the control 4390  
of the sports gaming proprietor and may exclude any individual 4391

from participating in the play or operation of sports gaming 4392  
conducted by the sports gaming proprietor. The sports gaming 4393  
proprietor shall keep a list of all excluded individuals. No 4394  
individual who is on a sports gaming proprietor's exclusion list 4395  
shall enter a sports gaming facility, or the grounds of a sports 4396  
gaming facility, that is under the control of the sports gaming 4397  
proprietor or participate in the play or operation of sports 4398  
gaming conducted by the sports gaming proprietor under this 4399  
chapter. 4400

(2) If a sports gaming proprietor excludes an individual 4401  
because the sports gaming proprietor determines that the 4402  
individual engaged or attempted to engage in any sports gaming 4403  
related activity that is prohibited under this chapter or under 4404  
the commission's rules, the sports gaming proprietor shall 4405  
report that fact to the Ohio casino control commission. 4406

(C) (1) A sports gaming proprietor shall employ 4407  
commercially reasonable methods to prevent any person who is 4408  
participating in the sports gaming voluntary exclusion program 4409  
from engaging in sports gaming conducted by the sports gaming 4410  
proprietor. 4411

(2) Absent gross negligence, all of the following persons 4412  
are immune from any type of civil liability on the basis that a 4413  
person who is participating in the sports gaming voluntary 4414  
exclusion program enters or accesses a sports gaming facility or 4415  
participates in sports gaming conducted under this chapter: 4416

(a) The commission or any other agency of this state and 4417  
its agents or employees; 4418

(b) A sports gaming licensee and its agents or employees. 4419

(D) No sports gaming proprietor, no director, officer, 4420

agent, or employee of a sports gaming proprietor, no other 4421  
person who has a financial interest in a sports gaming 4422  
proprietor, and no person living in the same household as any of 4423  
those persons, shall engage in any sports gaming conducted by 4424  
the sports gaming proprietor, other than as part of operating 4425  
sports gaming or as part of the employee's employment. A sports 4426  
gaming proprietor shall employ commercially reasonable methods 4427  
to prevent those persons, and any other person who has access to 4428  
confidential information held by the sports gaming proprietor, 4429  
from engaging in sports gaming conducted by the sports gaming 4430  
proprietor. 4431

(E) No member or employee of the Ohio casino control 4432  
commission or the state lottery commission shall knowingly 4433  
participate in sports gaming conducted by a sports gaming 4434  
proprietor in this state or participate in sports gaming with 4435  
any person or entity located outside this state that is directly 4436  
or indirectly owned or operated by a sports gaming proprietor. A 4437  
sports gaming proprietor shall employ commercially reasonable 4438  
methods to prevent such a person from engaging in sports gaming 4439  
conducted by the sports gaming proprietor. 4440

(F) (1) A sports gaming proprietor shall employ 4441  
commercially reasonable methods to prevent any person involved 4442  
in a sporting event with respect to which sports gaming is 4443  
permitted from engaging in any sports gaming with the sports 4444  
gaming proprietor, based on publicly available information and 4445  
any information provided by a sports governing body under 4446  
division (F) (2) of this section. 4447

(2) The Ohio casino control commission shall adopt rules 4448  
specifying a procedure for a sports governing body to provide to 4449  
the commission a list of persons who are involved in sporting 4450

events, including those persons' full legal names, dates of 4451  
birth, and social security numbers, for the purpose of 4452  
preventing those persons from engaging in sports gaming. The 4453  
commission shall make the list available to each sports gaming 4454  
proprietor and to the state lottery commission. The Ohio casino 4455  
control commission, the state lottery commission, and each 4456  
sports gaming proprietor shall keep the information in the list 4457  
confidential. 4458

(3) For purposes of division (F) of this section, a person 4459  
is considered to be involved in a sporting event if the person 4460  
is an athlete, participant, coach, referee, team owner, or 4461  
sports governing body with respect to the sporting event; any 4462  
agent or employee of such an athlete, participant, coach, 4463  
referee, team owner, or sports governing body; and any agent or 4464  
employee of an athlete, participant, or referee union with 4465  
respect to the sporting event. 4466

(G) A sports gaming proprietor shall employ commercially 4467  
reasonable methods to prevent any person from placing a wager 4468  
with the sports gaming proprietor on behalf of another person. 4469

**Sec. 3775.14.** (A) Notwithstanding any contrary provision 4470  
of section 149.43 of the Revised Code, the Ohio casino control 4471  
commission shall not disclose to the public any of the 4472  
following: 4473

(1) Any of the following information or documents 4474  
concerning a person who has applied for or been issued a license 4475  
under this chapter or the person's spouse, dependent, or 4476  
employee, unless the person authorizes the commission to 4477  
disclose the information: 4478

(a) A social security number, passport number, or federal 4479

<u>tax identification number;</u>	4480
<u>(b) A home address, telephone number, or electronic mail</u>	4481
<u>address;</u>	4482
<u>(c) A birth certificate;</u>	4483
<u>(d) A driver's license or state identification card</u>	4484
<u>number;</u>	4485
<u>(e) The name or address of a previous spouse;</u>	4486
<u>(f) A date or place of birth;</u>	4487
<u>(g) Any personal financial information or records,</u>	4488
<u>including personal tax returns and information and records of</u>	4489
<u>criminal proceedings;</u>	4490
<u>(h) Any information concerning a minor child;</u>	4491
<u>(i) Any information concerning a person the commission has</u>	4492
<u>reason to know is a victim of domestic violence, sexual assault,</u>	4493
<u>or stalking;</u>	4494
<u>(j) Any trade secret, medical records, or patents or</u>	4495
<u>exclusive licenses;</u>	4496
<u>(k) Security information, including risk prevention plans,</u>	4497
<u>detection and countermeasures, location of count rooms or other</u>	4498
<u>money storage areas, emergency management plans, security and</u>	4499
<u>surveillance plans, equipment and usage protocols, and theft and</u>	4500
<u>fraud prevention plans and countermeasures;</u>	4501
<u>(l) Any other information that the commission receives</u>	4502
<u>from another jurisdiction relating to a person who holds, held,</u>	4503
<u>or has applied for a license under this chapter.</u>	4504
<u>(2) Any information in a list provided to the commission</u>	4505
<u>by a sports governing body under division (F) (2) of section</u>	4506



3775.13 of the Revised Code. 4507

(B) Except as otherwise provided in division (A) of this 4508  
section, all of the following information is subject to 4509  
disclosure as a public record under section 149.43 of the 4510  
Revised Code: 4511

(1) The information a sports gaming proprietor or an 4512  
applicant for a sports gaming proprietor, mobile management 4513  
services provider, or management services provider license has 4514  
submitted to the commission as part of applying for or renewing 4515  
a sports gaming proprietor, mobile management services provider, 4516  
or management services provider license; 4517

(2) The name, place of employment, job title, and gaming 4518  
experience of a person who has applied for or been issued a 4519  
license under this chapter; 4520

(3) The commission's reasons for denying or revoking a 4521  
license under this chapter or for taking other disciplinary 4522  
action under this chapter. 4523

(C) Division (A) of this section does not prohibit the 4524  
commission from disclosing information and documents described 4525  
in that division to the state lottery commission or to the 4526  
inspector general, a prosecuting authority, a law enforcement 4527  
agency, or any other appropriate governmental entity or 4528  
licensing agency, provided that the recipient shall not disclose 4529  
the information and documents to the public. 4530

**Sec. 3775.15.** (A) All shipments of gambling devices, 4531  
including any sports gaming equipment, to sports gaming 4532  
proprietors, mobile management services providers, management 4533  
services providers, sports gaming suppliers, or type C sports 4534  
gaming hosts in this state are legal shipments of gambling 4535

devices into this state, as long as the supplier has completed 4536  
the registering, recording, and labeling of the equipment in 4537  
accordance with the "Gambling Devices Act of 1962," 15 U.S.C. 4538  
1171 to 1178. 4539

(B) This state is exempt from section 2 of the "Gambling 4540  
Devices Act of 1962," 15 U.S.C. 1172. 4541

**Sec. 3775.16.** (A) Pursuant to section 131.02 of the 4542  
Revised Code, the attorney general shall develop and implement a 4543  
real time data match program and make it available to each 4544  
sports gaming proprietor to identify patrons who owe amounts to 4545  
the state or a political subdivision. 4546

(B) (1) Before disbursing any sports gaming winnings to a 4547  
patron in an amount for which reporting to the internal revenue 4548  
service of the amount is required by section 6041 of the 4549  
Internal Revenue Code, as amended, a sports gaming proprietor 4550  
shall consult the data match program to determine whether the 4551  
patron owes any amounts to the state or a political subdivision. 4552  
If the data match program indicates that the patron owes any 4553  
amounts to the state or a political subdivision, the sports 4554  
gaming proprietor shall withhold from the patron's winnings an 4555  
amount sufficient to satisfy those amounts, up to the amount of 4556  
the winnings. 4557

(2) If the data match program described in section 3123.90 4558  
of the Revised Code indicates that the patron also is in default 4559  
under a support order, the sports gaming proprietor shall 4560  
transmit to the department of job and family services an amount 4561  
sufficient to satisfy any past due support owed by the patron, 4562  
up to the amount of the winnings, before transmitting any 4563  
remaining amount to the attorney general under division (C) of 4564  
this section. 4565

(C) (1) Not later than fourteen days after withholding an amount under division (B) of this section, the sports gaming proprietor shall transmit to the attorney general any amount withheld and not already disbursed to the department of job and family services under section 3123.90 of the Revised Code as payment on the amount owed. 4566  
4567  
4568  
4569  
4570  
4571

(2) If the patron owes more than one amount to the state or a political subdivision as identified by the data match program described in this section, the amount owed to the state shall be satisfied first, except that any amounts owed under section 5739.33 and division (G) of section 5747.07 of the Revised Code shall have first priority. 4572  
4573  
4574  
4575  
4576  
4577

(D) Except as otherwise provided in section 131.021 of the Revised Code, this section applies only to amounts owed that have become final. 4578  
4579  
4580

(E) The attorney general, in consultation with the commission, may adopt rules under Chapter 119. of the Revised Code as necessary to implement this section. 4581  
4582  
4583

**Sec. 3775.99.** (A) Whoever knowingly does any of the following commits a misdemeanor of the first degree on the first offense and a felony of the fifth degree on a subsequent offense: 4584  
4585  
4586  
4587

(1) Makes a false statement on an application submitted under this chapter; 4588  
4589

(2) Permits an individual under twenty-one years of age to engage in sports gaming; 4590  
4591

(3) Aids, induces, or causes an individual under twenty-one years of age who is not an employee of the sports gaming proprietor to enter or attempt to enter a sports gaming 4592  
4593  
4594

facility; 4595

(4) Enters or attempts to enter a sports gaming facility 4596  
while under twenty-one years of age, except as permitted under 4597  
division (C) of section 3775.12 of the Revised Code; 4598

(5) Participates in sports gaming in violation of division 4599  
(D) of section 3775.13 of the Revised Code, other than as part 4600  
of operating sports gaming or as part of the employee's 4601  
employment. 4602

(B) Whoever knowingly does any of the following commits a 4603  
felony of the fifth degree on a first offense and a felony of 4604  
the fourth degree on a subsequent offense. If the person is a 4605  
sports gaming licensee under this chapter, the Ohio casino 4606  
control commission shall revoke the person's license issued 4607  
under this chapter after the first offense. 4608

(1) Offers, promises, or gives anything of value to anyone 4609  
for the purpose of influencing the outcome of a sporting event 4610  
or attempts to do so; 4611

(2) Places, increases, or decreases a wager after 4612  
acquiring knowledge not available to the general public that 4613  
anyone has been offered, promised, or given anything of value 4614  
for the purpose of influencing the outcome of the sporting event 4615  
upon which the wager is placed, increased, or decreased, or 4616  
attempts to do so; 4617

(3) Manufactures, sells, or distributes any device that is 4618  
intended by that person to be used to violate any provision of 4619  
this chapter or the sports gaming laws of any other state; 4620

(4) Places a bet or aids any other person in placing a bet 4621  
on a sporting event after unlawfully acquiring knowledge of the 4622  
outcome on which winnings from that bet are contingent; 4623

(5) Claims, collects, or takes anything of value from a 4624  
sports gaming proprietor with intent to defraud or attempts to 4625  
do so without having made a wager in which the amount or value 4626  
is legitimately won or owed; 4627

(6) Places a wager using counterfeit currency or other 4628  
counterfeit form of credit approved for wagering; 4629

(7) Possesses any device intended to be used to violate 4630  
this chapter or any rule adopted under this chapter, or any 4631  
materials used to manufacture such a device. This division does 4632  
not apply to a sports gaming proprietor or to an agent or 4633  
employee of a sports gaming proprietor who is acting in 4634  
furtherance of the sports gaming proprietor's interest. 4635

(8) Changes or alters the normal outcome of any sports 4636  
gaming conducted through an online sports pool, including any 4637  
system used to monitor the online sports pool, or the way in 4638  
which the outcome is reported to any patron; 4639

(9) Operates sports gaming in a manner other than the 4640  
manner required under this chapter. Premises or any internet web 4641  
site used or occupied in violation of this division constitute a 4642  
nuisance subject to abatement under Chapter 3767. of the Revised 4643  
Code. 4644

(C) Whoever knowingly does any of the following commits a 4645  
felony of the third degree. If the person is a sports gaming 4646  
licensee under this chapter, the commission shall revoke the 4647  
person's license issued under this chapter after the first 4648  
offense. If the person is a public servant or political party 4649  
official, the person is forever disqualified from holding any 4650  
public office, employment, or position of trust in this state. 4651

(1) Offers, promises, or gives anything of value or 4652

benefit to a person who is connected with a sports gaming 4653  
proprietor, an agent or employee of a sports gaming proprietor, 4654  
or a member, agent, or employee of the Ohio casino control 4655  
commission or the state lottery commission, under an agreement 4656  
to influence, or with the intent to influence, the actions of 4657  
the person to whom the offer, promise, or gift is made in order 4658  
to affect or attempt to affect the outcome of sports gaming or 4659  
an official action of a member, agent, or employee of the Ohio 4660  
casino control commission or the state lottery commission; 4661

(2) Solicits, accepts, or receives a promise of anything 4662  
of value or benefit while the person is connected with a sports 4663  
gaming proprietor, an agent or employee of a sports gaming 4664  
proprietor, or a member, agent, or employee of the Ohio casino 4665  
control commission or the state lottery commission, under an 4666  
agreement to influence, or with the intent to influence, the 4667  
actions of the person to affect or attempt to affect the outcome 4668  
of sports gaming or an official action of a member, agent, or 4669  
employee of the Ohio casino control commission or the state 4670  
lottery commission. 4671

(D) Whoever knowingly does any of the following while 4672  
participating in sports gaming or otherwise transacting with a 4673  
sports gaming proprietor as permitted under this chapter or 4674  
sections 3770.23 to 3770.25 of the Revised Code commits a felony 4675  
of the fifth degree on a first offense and a felony of the 4676  
fourth degree on a subsequent offense: 4677

(1) Causes or attempts to cause the person to fail to file 4678  
a report required under 31 U.S.C. 5313(a) or 5325 or any 4679  
regulation prescribed thereunder or section 1315.53 of the 4680  
Revised Code, or to fail to file a report or maintain a record 4681  
required by an order issued under section 21 of the "Federal 4682

Deposit Insurance Act" or section 123 of Pub. L. No. 91-508; 4683

(2) Causes or attempts to cause the person to file a 4684  
report under 31 U.S.C. 5313(a) or 5325 or any regulation 4685  
prescribed thereunder or section 1315.53 of the Revised Code, to 4686  
file a report or to maintain a record required by any order 4687  
issued under 31 U.S.C. 3126, or to maintain a record required 4688  
under any regulation prescribed under section 21 of the "Federal 4689  
Deposit Insurance Act" or section 123 of Pub. L. No. 91-508 that 4690  
contains a material omission or misstatement of fact; 4691

(3) With one or more sports gaming proprietors, structures 4692  
a transaction, is complicit in structuring a transaction, 4693  
attempts to structure a transaction, or is complicit in an 4694  
attempt to structure a transaction. As used in this division: 4695

(a) To be "complicit" means to engage in any conduct of a 4696  
type described in divisions (A) (1) to (4) of section 2923.03 of 4697  
the Revised Code. 4698

(b) "Structure a transaction" has the same meaning as in 4699  
section 1315.51 of the Revised Code. 4700

**Sec. 5703.21.** (A) Except as provided in divisions (B) and 4701  
(C) of this section, no agent of the department of taxation, 4702  
except in the agent's report to the department or when called on 4703  
to testify in any court or proceeding, shall divulge any 4704  
information acquired by the agent as to the transactions, 4705  
property, or business of any person while acting or claiming to 4706  
act under orders of the department. Whoever violates this 4707  
provision shall thereafter be disqualified from acting as an 4708  
officer or employee or in any other capacity under appointment 4709  
or employment of the department. 4710

(B) (1) For purposes of an audit pursuant to section 117.15 4711

of the Revised Code, or an audit of the department pursuant to 4712  
Chapter 117. of the Revised Code, or an audit, pursuant to that 4713  
chapter, the objective of which is to express an opinion on a 4714  
financial report or statement prepared or issued pursuant to 4715  
division (A) (7) or (9) of section 126.21 of the Revised Code, 4716  
the officers and employees of the auditor of state charged with 4717  
conducting the audit shall have access to and the right to 4718  
examine any state tax returns and state tax return information 4719  
in the possession of the department to the extent that the 4720  
access and examination are necessary for purposes of the audit. 4721  
Any information acquired as the result of that access and 4722  
examination shall not be divulged for any purpose other than as 4723  
required for the audit or unless the officers and employees are 4724  
required to testify in a court or proceeding under compulsion of 4725  
legal process. Whoever violates this provision shall thereafter 4726  
be disqualified from acting as an officer or employee or in any 4727  
other capacity under appointment or employment of the auditor of 4728  
state. 4729

(2) For purposes of an internal audit pursuant to section 4730  
126.45 of the Revised Code, the officers and employees of the 4731  
office of internal audit in the office of budget and management 4732  
charged with directing the internal audit shall have access to 4733  
and the right to examine any state tax returns and state tax 4734  
return information in the possession of the department to the 4735  
extent that the access and examination are necessary for 4736  
purposes of the internal audit. Any information acquired as the 4737  
result of that access and examination shall not be divulged for 4738  
any purpose other than as required for the internal audit or 4739  
unless the officers and employees are required to testify in a 4740  
court or proceeding under compulsion of legal process. Whoever 4741  
violates this provision shall thereafter be disqualified from 4742



acting as an officer or employee or in any other capacity under 4743  
appointment or employment of the office of internal audit. 4744

(3) As provided by section 6103(d)(2) of the Internal 4745  
Revenue Code, any federal tax returns or federal tax information 4746  
that the department has acquired from the internal revenue 4747  
service, through federal and state statutory authority, may be 4748  
disclosed to the auditor of state or the office of internal 4749  
audit solely for purposes of an audit of the department. 4750

(4) For purposes of Chapter 3739. of the Revised Code, an 4751  
agent of the department of taxation may share information with 4752  
the division of state fire marshal that the agent finds during 4753  
the course of an investigation. 4754

(C) Division (A) of this section does not prohibit any of 4755  
the following: 4756

(1) Divulging information contained in applications, 4757  
complaints, and related documents filed with the department 4758  
under section 5715.27 of the Revised Code or in applications 4759  
filed with the department under section 5715.39 of the Revised 4760  
Code; 4761

(2) Providing information to the office of child support 4762  
within the department of job and family services pursuant to 4763  
section 3125.43 of the Revised Code; 4764

(3) Disclosing to the motor vehicle repair board any 4765  
information in the possession of the department that is 4766  
necessary for the board to verify the existence of an 4767  
applicant's valid vendor's license and current state tax 4768  
identification number under section 4775.07 of the Revised Code; 4769

(4) Providing information to the administrator of workers' 4770  
compensation pursuant to sections 4123.271 and 4123.591 of the 4771

Revised Code;	4772
(5) Providing to the attorney general information the	4773
department obtains under division (J) of section 1346.01 of the	4774
Revised Code;	4775
(6) Permitting properly authorized officers, employees, or	4776
agents of a municipal corporation from inspecting reports or	4777
information pursuant to section 718.84 of the Revised Code or	4778
rules adopted under section 5745.16 of the Revised Code;	4779
(7) Providing information regarding the name, account	4780
number, or business address of a holder of a vendor's license	4781
issued pursuant to section 5739.17 of the Revised Code, a holder	4782
of a direct payment permit issued pursuant to section 5739.031	4783
of the Revised Code, or a seller having a use tax account	4784
maintained pursuant to section 5741.17 of the Revised Code, or	4785
information regarding the active or inactive status of a	4786
vendor's license, direct payment permit, or seller's use tax	4787
account;	4788
(8) Releasing invoices or invoice information furnished	4789
under section 4301.433 of the Revised Code pursuant to that	4790
section;	4791
(9) Providing to a county auditor notices or documents	4792
concerning or affecting the taxable value of property in the	4793
county auditor's county. Unless authorized by law to disclose	4794
documents so provided, the county auditor shall not disclose	4795
such documents;	4796
(10) Providing to a county auditor sales or use tax return	4797
or audit information under section 333.06 of the Revised Code;	4798
(11) Subject to section 4301.441 of the Revised Code,	4799
disclosing to the appropriate state agency information in the	4800

possession of the department of taxation that is necessary to 4801  
verify a permit holder's gallonage or noncompliance with taxes 4802  
levied under Chapter 4301. or 4305. of the Revised Code; 4803

(12) Disclosing to the department of natural resources 4804  
information in the possession of the department of taxation that 4805  
is necessary for the department of taxation to verify the 4806  
taxpayer's compliance with section 5749.02 of the Revised Code 4807  
or to allow the department of natural resources to enforce 4808  
Chapter 1509. of the Revised Code; 4809

(13) Disclosing to the department of job and family 4810  
services, industrial commission, and bureau of workers' 4811  
compensation information in the possession of the department of 4812  
taxation solely for the purpose of identifying employers that 4813  
misclassify employees as independent contractors or that fail to 4814  
properly report and pay employer tax liabilities. The department 4815  
of taxation shall disclose only such information that is 4816  
necessary to verify employer compliance with law administered by 4817  
those agencies. 4818

(14) Disclosing to the Ohio casino control commission 4819  
information in the possession of the department of taxation that 4820  
is necessary to verify a casino operator's or sports gaming 4821  
proprietor's compliance with section 5747.063 ~~or~~, 5753.02, or 4822  
5753.021 of the Revised Code and sections related thereto; 4823

(15) Disclosing to the state lottery commission 4824  
information in the possession of the department of taxation that 4825  
is necessary to verify a lottery sales agent's compliance with 4826  
section 5747.064 of the Revised Code. 4827

(16) Disclosing to the department of development 4828  
information in the possession of the department of taxation that 4829

is necessary to ensure compliance with the laws of this state 4830  
governing taxation and to verify information reported to the 4831  
department of development for the purpose of evaluating 4832  
potential tax credits, tax deductions, grants, or loans. Such 4833  
information shall not include information received from the 4834  
internal revenue service the disclosure of which is prohibited 4835  
by section 6103 of the Internal Revenue Code. No officer, 4836  
employee, or agent of the department of development shall 4837  
disclose any information provided to the department of 4838  
development by the department of taxation under division (C) (16) 4839  
of this section except when disclosure of the information is 4840  
necessary for, and made solely for the purpose of facilitating, 4841  
the evaluation of potential tax credits, tax deductions, grants, 4842  
or loans. 4843

(17) Disclosing to the department of insurance information 4844  
in the possession of the department of taxation that is 4845  
necessary to ensure a taxpayer's compliance with the 4846  
requirements with any tax credit administered by the department 4847  
of development and claimed by the taxpayer against any tax 4848  
administered by the superintendent of insurance. No officer, 4849  
employee, or agent of the department of insurance shall disclose 4850  
any information provided to the department of insurance by the 4851  
department of taxation under division (C) (17) of this section. 4852

(18) Disclosing to the division of liquor control 4853  
information in the possession of the department of taxation that 4854  
is necessary for the division and department to comply with the 4855  
requirements of sections 4303.26 and 4303.271 of the Revised 4856  
Code. 4857

(19) Disclosing to the department of education, upon that 4858  
department's request, information in the possession of the 4859

department of taxation that is necessary only to verify whether 4860  
the family income of a student applying for or receiving a 4861  
scholarship under the educational choice scholarship pilot 4862  
program is equal to, less than, or greater than the income 4863  
thresholds prescribed by section 3310.032 of the Revised Code. 4864  
The department of education shall provide sufficient information 4865  
about the student and the student's family to enable the 4866  
department of taxation to make the verification. 4867

(20) Disclosing to the Ohio rail development commission 4868  
information in the possession of the department of taxation that 4869  
is necessary to ensure compliance with the laws of this state 4870  
governing taxation and to verify information reported to the 4871  
commission for the purpose of evaluating potential grants or 4872  
loans. Such information shall not include information received 4873  
from the internal revenue service the disclosure of which is 4874  
prohibited by section 6103 of the Internal Revenue Code. No 4875  
member, officer, employee, or agent of the Ohio rail development 4876  
commission shall disclose any information provided to the 4877  
commission by the department of taxation under division (C) (20) 4878  
of this section except when disclosure of the information is 4879  
necessary for, and made solely for the purpose of facilitating, 4880  
the evaluation of potential grants or loans. 4881

(21) Disclosing to the state racing commission information 4882  
in the possession of the department of taxation that is 4883  
necessary for verification of compliance with and for 4884  
enforcement and administration of the taxes levied by Chapter 4885  
3769. of the Revised Code. Such information shall include 4886  
information that is necessary for the state racing commission to 4887  
verify compliance with Chapter 3769. of the Revised Code for the 4888  
purposes of issuance, denial, suspension, or revocation of a 4889  
permit pursuant to section 3769.03 or 3769.06 of the Revised 4890

Code and related sections. Unless disclosure is otherwise 4891  
authorized by law, information provided to the state racing 4892  
commission under this section remains confidential and is not 4893  
subject to public disclosure pursuant to section 3769.041 of the 4894  
Revised Code. 4895

**Sec. 5747.02.** (A) For the purpose of providing revenue for 4896  
the support of schools and local government functions, to 4897  
provide relief to property taxpayers, to provide revenue for the 4898  
general revenue fund, and to meet the expenses of administering 4899  
the tax levied by this chapter, there is hereby levied on every 4900  
individual, trust, and estate residing in or earning or 4901  
receiving income in this state, on every individual, trust, and 4902  
estate earning or receiving lottery winnings, prizes, or awards 4903  
pursuant to Chapter 3770. of the Revised Code, on every 4904  
individual, trust, and estate earning or receiving winnings on 4905  
casino or sports gaming, and on every individual, trust, and 4906  
estate otherwise having nexus with or in this state under the 4907  
Constitution of the United States, an annual tax measured as 4908  
prescribed in divisions (A)(1) to (4) of this section. 4909

(1) In the case of trusts, the tax imposed by this section 4910  
shall be measured by modified Ohio taxable income under division 4911  
(D) of this section and levied in the same amount as the tax is 4912  
imposed on estates as prescribed in division (A)(2) of this 4913  
section. 4914

(2) In the case of estates, the tax imposed by this 4915  
section shall be measured by Ohio taxable income. The tax shall 4916  
be levied at the rate of 1.38462% for the first twenty-five 4917  
thousand dollars of such income and, for income in excess of 4918  
that amount, the tax shall be levied at the same rates 4919  
prescribed in division (A)(3) of this section for individuals. 4920

(3) In the case of individuals, the tax imposed by this section on income other than taxable business income shall be measured by Ohio adjusted gross income, less taxable business income and less an exemption for the taxpayer, the taxpayer's spouse, and each dependent as provided in section 5747.025 of the Revised Code. If the balance thus obtained is equal to or less than twenty-five thousand dollars, no tax shall be imposed on that balance. If the balance thus obtained is greater than twenty-five thousand dollars, the tax is hereby levied as follows:

4921  
4922  
4923  
4924  
4925  
4926  
4927  
4928  
4929  
4930  
4931  
4932

	1	2
A	OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	TAX
B	More than \$25,000 but not more than \$44,250	\$346.16 plus 2.765% of the amount in excess of \$25,000
C	More than \$44,250 but not more than \$88,450	\$878.42 plus 3.226% of the amount in excess of \$44,250
D	More than \$88,450 but not more than \$110,650	\$2,304.31 plus 3.688% of the amount in excess of \$88,450

E More than \$110,650 \$3,123.05 plus 3.990% of the amount in  
excess of \$110,650

(4) (a) In the case of individuals, the tax imposed by this 4933  
section on taxable business income shall equal three per cent of 4934  
the result obtained by subtracting any amount allowed under 4935  
division (A) (4) (b) of this section from the individual's taxable 4936  
business income. 4937

(b) If the exemptions allowed to an individual under 4938  
division (A) (3) of this section exceed the taxpayer's Ohio 4939  
adjusted gross income less taxable business income, the excess 4940  
shall be deducted from taxable business income before computing 4941  
the tax under division (A) (4) (a) of this section. 4942

(5) Except as otherwise provided in this division, in 4943  
August of each year, the tax commissioner shall make a new 4944  
adjustment to the income amounts prescribed in divisions (A) (2) 4945  
and (3) of this section by multiplying the percentage increase 4946  
in the gross domestic product deflator computed that year under 4947  
section 5747.025 of the Revised Code by each of the income 4948  
amounts resulting from the adjustment under this division in the 4949  
preceding year, adding the resulting product to the 4950  
corresponding income amount resulting from the adjustment in the 4951  
preceding year, and rounding the resulting sum to the nearest 4952  
multiple of fifty dollars. The tax commissioner also shall 4953  
recompute each of the tax dollar amounts to the extent necessary 4954  
to reflect the new adjustment of the income amounts. To 4955  
recompute the tax dollar amount corresponding to the lowest tax 4956  
rate in division (A) (3) of this section, the commissioner shall 4957  
multiply the tax rate prescribed in division (A) (2) of this 4958  
section by the income amount specified in that division and as 4959  
adjusted according to this paragraph. The rates of taxation 4960



shall not be adjusted. 4961

The adjusted amounts apply to taxable years beginning in 4962  
the calendar year in which the adjustments are made and to 4963  
taxable years beginning in each ensuing calendar year until a 4964  
calendar year in which a new adjustment is made pursuant to this 4965  
division. The tax commissioner shall not make a new adjustment 4966  
in any year in which the amount resulting from the adjustment 4967  
would be less than the amount resulting from the adjustment in 4968  
the preceding year. 4969

(B) If the director of budget and management makes a 4970  
certification to the tax commissioner under division (B) of 4971  
section 131.44 of the Revised Code, the amount of tax as 4972  
determined under divisions (A) (1) to (3) of this section shall 4973  
be reduced by the percentage prescribed in that certification 4974  
for taxable years beginning in the calendar year in which that 4975  
certification is made. 4976

(C) (1) The tax imposed by this section on a trust shall be 4977  
computed by multiplying the Ohio modified taxable income of the 4978  
trust by the rates prescribed by division (A) of this section. 4979

(2) A resident trust may claim a credit against the tax 4980  
computed under division (C) of this section equal to the lesser 4981  
of (a) the tax paid to another state or the District of Columbia 4982  
on the resident trust's modified nonbusiness income, other than 4983  
the portion of the resident trust's nonbusiness income that is 4984  
qualifying investment income as defined in section 5747.012 of 4985  
the Revised Code, or (b) the effective tax rate, based on 4986  
modified Ohio taxable income, multiplied by the resident trust's 4987  
modified nonbusiness income other than the portion of the 4988  
resident trust's nonbusiness income that is qualifying 4989  
investment income. The credit applies before any other 4990

applicable credits. 4991

(3) Any credit authorized against the tax imposed by this 4992  
section applies to a trust subject to division (C) of this 4993  
section only if the trust otherwise qualifies for the credit. To 4994  
the extent that the trust distributes income for the taxable 4995  
year for which a credit is available to the trust, the credit 4996  
shall be shared by the trust and its beneficiaries. The tax 4997  
commissioner and the trust shall be guided by applicable 4998  
regulations of the United States treasury regarding the sharing 4999  
of credits. 5000

(D) For the purposes of this section, "trust" means any 5001  
trust described in Subchapter J of Chapter 1 of the Internal 5002  
Revenue Code, excluding trusts that are not irrevocable as 5003  
defined in division (I) (3) (b) of section 5747.01 of the Revised 5004  
Code and that have no modified Ohio taxable income for the 5005  
taxable year, charitable remainder trusts, qualified funeral 5006  
trusts and preneed funeral contract trusts established pursuant 5007  
to sections 4717.31 to 4717.38 of the Revised Code that are not 5008  
qualified funeral trusts, endowment and perpetual care trusts, 5009  
qualified settlement trusts and funds, designated settlement 5010  
trusts and funds, and trusts exempted from taxation under 5011  
section 501(a) of the Internal Revenue Code. 5012

(E) Nothing in division (A) (3) of this section shall 5013  
prohibit an individual with an Ohio adjusted gross income, less 5014  
taxable business income and exemptions, of twenty-five thousand 5015  
dollars or less from filing a return under this chapter to 5016  
receive a refund of taxes withheld or to claim any refundable 5017  
credit allowed under this chapter. 5018

**Sec. 5747.062.** As used in this section, "transferee" has 5019  
the same meaning as in section 3770.10 of the Revised Code, and 5020

"recipient" includes a transferee. 5021

(A) (1) ~~The~~ Before making any other deduction required by 5022  
Chapter 3770. of the Revised Code, the state lottery commission 5023  
shall deduct and withhold an amount equal to four per cent of 5024  
the payment from each lottery prize award payment that ~~exceeds~~ 5025  
~~five thousand dollars an amount equal to four per cent of the~~ 5026  
~~payment, prior to making any other reduction required by Chapter~~ 5027  
~~3770. of the Revised Code~~ is of an amount for which reporting to 5028  
the internal revenue service of the amount is required by 5029  
section 6041 of the Internal Revenue Code, as amended. 5030

(2) On or before the tenth day of each month, the state 5031  
lottery commission, and each transferee required to deduct and 5032  
withhold amounts pursuant to section 3770.072 of the Revised 5033  
Code, shall file a return and remit to the tax commissioner all 5034  
amounts deducted and withheld pursuant to this section during 5035  
the preceding month. 5036

(3) On or before the thirty-first day of January of each 5037  
year, the state lottery commission, and each transferee required 5038  
to deduct and withhold amounts pursuant to section 3770.072 of 5039  
the Revised Code, shall file with the commissioner an annual 5040  
return, in the form prescribed by the tax commissioner, 5041  
indicating the total amount deducted and withheld pursuant to 5042  
this section or section 3770.072 of the Revised Code during the 5043  
preceding calendar year. At the time of filing that return, the 5044  
state lottery commission or transferee shall remit any amount 5045  
deducted and withheld during the preceding calendar year that 5046  
was not previously remitted. 5047

(4) The state lottery commission, and each transferee 5048  
required to deduct and withhold amounts pursuant to section 5049  
3770.072 of the Revised Code, shall issue to each person with 5050

respect to whom tax has been deducted and withheld by the 5051  
commission or transferee pursuant to this section or section 5052  
3770.072 of the Revised Code during the preceding calendar year, 5053  
an information return in the form prescribed by the 5054  
commissioner. 5055

(B) (1) Division (B) (1) of this section does not apply to 5056  
persons classified for federal income tax purposes as 5057  
associations taxable as corporations. 5058

Amounts withheld pursuant to this section or section 5059  
3770.072 of the Revised Code shall be allowed as a credit 5060  
against payment of the tax imposed pursuant to section 5747.02 5061  
of the Revised Code upon the lottery prize award recipient, upon 5062  
a beneficiary of such a recipient, or upon any investor in such 5063  
a recipient if the recipient is a pass-through entity or 5064  
disregarded entity, and shall be treated as taxes paid by the 5065  
recipient, beneficiary, or investor for purposes of section 5066  
5747.09 of the Revised Code. The credit is available to the 5067  
recipient, beneficiary, or investor even if the commission or 5068  
transferee does not remit to the tax commissioner the amount 5069  
withheld. 5070

(2) Division (B) (2) of this section applies only to 5071  
persons classified for federal income tax purposes as 5072  
associations taxable as corporations. 5073

Amounts withheld pursuant to this section or section 5074  
3770.072 of the Revised Code shall be treated as a credit 5075  
against the tax imposed pursuant to section 5733.06 of the 5076  
Revised Code for the tax year immediately following the date on 5077  
which those amounts are deducted and withheld, upon the lottery 5078  
prize award recipient, upon a beneficiary of such a recipient, 5079  
or upon an investor in such a recipient if the recipient is a 5080

pass-through entity or disregarded entity, and shall be treated 5081  
as paid by the recipient, beneficiary, or investor on the date 5082  
on which those amounts are deducted and withheld. The credit is 5083  
a refundable credit and shall be claimed in the order required 5084  
under section 5733.98 of the Revised Code. The credit is 5085  
available to the recipient, beneficiary, or investor even if the 5086  
commission or transferee does not remit to the tax commissioner 5087  
the amount withheld. 5088

(3) Nothing in division (B) (1) or (2) of this section 5089  
shall be construed to allow more than one person to claim the 5090  
credit for any portion of each amount deducted and withheld. 5091

(C) Failure of the commission or any transferee to deduct 5092  
and withhold the required amounts from lottery prize awards or 5093  
to remit amounts withheld as required by this section and 5094  
section 3770.072 of the Revised Code shall not relieve a 5095  
taxpayer described in division (B) of this section from 5096  
liability for the tax imposed by section 5733.06 or 5747.02 of 5097  
the Revised Code. 5098

**Sec. 5747.063.** The requirements imposed under this section 5099  
are in addition to the municipal income tax withholding 5100  
requirements under section 718.031 of the Revised Code. As used 5101  
in this section, "sports gaming proprietor" and "sports gaming 5102  
facility" have the same meanings as in section 3775.01 of the 5103  
Revised Code. 5104

(A) (1) If a person's winnings ~~at a from casino facility~~ 5105  
~~gaming or from sports gaming~~ are an amount for which reporting 5106  
to the internal revenue service of the amount is required by 5107  
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 5108  
casino operator or sports gaming proprietor shall deduct and 5109  
withhold Ohio income tax from the person's winnings at a rate of 5110

four per cent of the amount won. A person's amount of winnings 5111  
from casino gaming shall be determined each time the person 5112  
exchanges amounts won in tokens, chips, casino credit, or other 5113  
prepaid representations of value for cash or a cash equivalent. 5114  
The casino operator or sports gaming proprietor shall issue, to 5115  
a person from whose winnings an amount has been deducted and 5116  
withheld, a receipt for the amount deducted and withheld, and 5117  
also shall obtain from the person additional information that 5118  
will be necessary for the casino operator or sports gaming 5119  
proprietor to prepare the returns required by this section. 5120

(2) If a person's winnings ~~at a from casino facility~~ 5121  
gaming or sports gaming require reporting to the internal 5122  
revenue service under division (A) (1) of this section, the 5123  
casino operator or sports gaming proprietor also shall require 5124  
the person to state in writing, under penalty of falsification, 5125  
whether the person is in default under a support order. 5126

(B) Amounts deducted and withheld by a casino operator or 5127  
sports gaming proprietor are held in trust for the benefit of 5128  
the state. 5129

(1) On or before the tenth day of each month, the casino 5130  
operator shall file a return electronically with the tax 5131  
commissioner identifying the persons from whose winnings amounts 5132  
were deducted and withheld, the amount of each such deduction 5133  
and withholding during the preceding calendar month, the amount 5134  
of the winnings from which each such amount was withheld, the 5135  
type of casino gaming or sports gaming that resulted in such 5136  
winnings, and any other information required by the tax 5137  
commissioner. With the return, the casino operator or sports 5138  
gaming proprietor shall remit electronically to the commissioner 5139  
all the amounts deducted and withheld during the preceding 5140

month. 5141

(2) (a) A casino operator or sports gaming proprietor shall 5142  
maintain a record of each written statement provided under 5143  
division (A) (2) of this section in which a person admits to 5144  
being in default under a support order. The casino operator or 5145  
sports gaming proprietor shall make these records available to 5146  
the director of job and family services upon request. 5147

(b) A casino operator or sports gaming proprietor shall 5148  
maintain copies of receipts issued under division (A) (1) of this 5149  
section and of written statements provided under division (A) (2) 5150  
of this section and shall make these copies available to the tax 5151  
commissioner upon request. 5152

(c) A casino operator or sports gaming proprietor shall 5153  
maintain the information described in divisions (B) (2) (a) and 5154  
(b) of this section in accordance with section 5747.17 of the 5155  
Revised Code and any rules adopted pursuant thereto. 5156

(3) Annually, on or before the thirty-first day of 5157  
January, a casino operator or sports gaming proprietor shall 5158  
file an annual return electronically with the tax commissioner 5159  
indicating the total amount deducted and withheld during the 5160  
preceding calendar year. The casino operator or sports gaming 5161  
proprietor shall remit electronically with the annual return any 5162  
amount that was deducted and withheld and that was not 5163  
previously remitted. If the identity of a person and the amount 5164  
deducted and withheld with respect to that person were omitted 5165  
on a monthly return, that information shall be indicated on the 5166  
annual return. 5167

(4) (a) A casino operator or sports gaming proprietor who 5168  
fails to file a return and remit the amounts deducted and 5169

withheld is personally liable for the amount deducted and 5170  
withheld and not remitted. The commissioner may impose a penalty 5171  
up to one thousand dollars if a return is filed late, if amounts 5172  
deducted and withheld are remitted late, if a return is not 5173  
filed, or if amounts deducted and withheld are not remitted. 5174  
Interest accrues on past due amounts deducted and withheld at 5175  
the rate prescribed in section 5703.47 of the Revised Code. The 5176  
commissioner may collect past due amounts deducted and withheld 5177  
and penalties and interest thereon by assessment under section 5178  
5747.13 of the Revised Code as if they were income taxes 5179  
collected by an employer. 5180

(b) If a casino operator or sports gaming proprietor sells 5181  
the casino facility or sports gaming facility, or otherwise 5182  
quits the casino or sports gaming business, the amounts deducted 5183  
and withheld and any penalties and interest thereon are 5184  
immediately due and payable. The successor shall withhold an 5185  
amount of the purchase money that is sufficient to cover the 5186  
amounts deducted and withheld and penalties and interest thereon 5187  
until the predecessor casino operator or sports gaming 5188  
proprietor produces either a receipt from the commissioner 5189  
showing that the amounts deducted and withheld and penalties and 5190  
interest thereon have been paid or a certificate from the 5191  
commissioner indicating that no amounts deducted and withheld or 5192  
penalties and interest thereon are due. If the successor fails 5193  
to withhold purchase money, the successor is personally liable 5194  
for payment of the amounts deducted and withheld and penalties 5195  
and interest thereon, up to the amount of the purchase money. 5196

(C) (1) Annually, on or before the thirty-first day of 5197  
January, a casino operator or sports gaming proprietor shall 5198  
issue an information return to each person with respect to whom 5199  
an amount has been deducted and withheld during the preceding 5200



calendar year. The information return shall show the total 5201  
amount deducted from the person's winnings by the casino 5202  
operator or sports gaming proprietor during the preceding 5203  
calendar year. 5204

(2) Annually, on or before the thirty-first day of 5205  
January, a casino operator or sports gaming proprietor shall 5206  
provide to the commissioner a copy of each information return 5207  
issued under division (C) (1) of this section for the preceding 5208  
calendar year. The commissioner may require that the copies be 5209  
transmitted electronically. 5210

(D) Amounts deducted and withheld shall be allowed as a 5211  
credit against payment of the tax imposed by section 5747.02 of 5212  
the Revised Code and shall be treated as taxes paid for purposes 5213  
of section 5747.09 of the Revised Code. This division applies 5214  
only to the person for whom the amount is deducted and withheld. 5215

(E) The failure of a casino operator or sports gaming 5216  
proprietor to deduct and withhold the required amount from a 5217  
person's winnings does not relieve the person from liability for 5218  
the tax imposed by section 5747.02 of the Revised Code with 5219  
respect to those winnings. And compliance with this section does 5220  
not relieve a casino operator or sports gaming proprietor or a 5221  
person who has winnings ~~at a~~ from casino ~~facility gaming or~~ 5222  
sports gaming from compliance with relevant provisions of 5223  
federal tax laws. 5224

(F) The commissioner shall prescribe the form of the 5225  
receipt and returns required by this section. The director of 5226  
job and family services shall prescribe the form of the 5227  
statement required by this section. 5228

(G) The commissioner may adopt rules that are necessary to 5229

administer this section.	5230
<b>Sec. 5747.064.</b> The requirements imposed under this section	5231
are in addition to the municipal income tax withholding	5232
requirements under section 718.031 of the Revised Code.	5233
(A) As used in this section, <del>"video-:</del>	5234
(1) <u>"Video lottery terminal"</u> has the same meaning as in	5235
section 3770.21 of the Revised Code.	5236
(2) <u>"Lottery sports gaming" has the same meaning as in</u>	5237
<u>section 3770.23 of the Revised Code.</u>	5238
(B) If a person's prize award from a video lottery	5239
terminal <u>or from lottery sports gaming offered in a video</u>	5240
<u>lottery terminal facility</u> is an amount for which reporting to	5241
the internal revenue service of the amount is required by	5242
section 6041 of the Internal Revenue Code, as amended, the	5243
lottery sales agent shall deduct and withhold Ohio income tax	5244
from the person's prize award at a rate of four per cent of the	5245
amount won. The lottery sales agent shall issue, to a person	5246
from whose prize award an amount has been deducted or withheld,	5247
a receipt for the amount deducted and withheld, and also shall	5248
obtain from the person additional information that will be	5249
necessary for the lottery sales agent to prepare the returns	5250
required by this section.	5251
(C) Amounts deducted and withheld by a lottery sales agent	5252
are held in trust for the benefit of the state.	5253
(1) On or before the tenth day of each month, the lottery	5254
sales agent shall file a return electronically with the tax	5255
commissioner identifying the persons from whose prize awards	5256
amounts were deducted and withheld, the amount of each such	5257
deduction and withholding during the preceding month, the amount	5258

of the prize award from which each such amount was withheld, and 5259  
any other information required by the commissioner. With the 5260  
return, the lottery sales agent shall remit electronically to 5261  
the commissioner all the amounts deducted and withheld during 5262  
the preceding month. 5263

(2) A lottery sales agent shall maintain a record of all 5264  
receipts issued under division (B) of this section and shall 5265  
make those records available to the commissioner upon request. 5266  
Such records shall be maintained in accordance with section 5267  
5747.17 of the Revised Code and any rules adopted pursuant 5268  
thereto. 5269

(3) Annually, on or before the thirty-first day of 5270  
January, a lottery sales agent shall file an annual return 5271  
electronically with the tax commissioner indicating the total 5272  
amount deducted and withheld during the preceding calendar year. 5273  
The lottery sales agent shall remit electronically with the 5274  
annual return any amount that was deducted and withheld and that 5275  
was not previously remitted. If the identity of a person and the 5276  
amount deducted and withheld with respect to that person were 5277  
omitted on a monthly return, that information shall be indicated 5278  
on the annual return. 5279

(4) (a) A lottery sales agent who fails to file a return 5280  
and remit the amounts deducted and withheld is personally liable 5281  
for the amount deducted and withheld and not remitted. The 5282  
commissioner may impose a penalty of up to one thousand dollars 5283  
if a return is filed late, if amounts deducted and withheld are 5284  
remitted late, if a return is not filed, or if amounts deducted 5285  
and withheld are not remitted. Interest accrues on past due 5286  
amounts deducted and withheld at the rate prescribed in section 5287  
5703.47 of the Revised Code. The commissioner may collect past 5288

due amounts deducted and withheld and penalties and interest 5289  
thereon by assessment under section 5747.13 of the Revised Code 5290  
as if they were income taxes collected by an employer. 5291

(b) If a lottery sales agent ceases to operate video 5292  
lottery terminals, the amounts deducted and withheld and any 5293  
penalties and interest thereon are immediately due and payable. 5294  
A successor of the lottery sales agent that purchases the video 5295  
lottery terminals from the agent shall withhold an amount of the 5296  
purchase money that is sufficient to cover the amounts deducted 5297  
and withheld and penalties and interest thereon until the 5298  
predecessor lottery sales agent produces either a receipt from 5299  
the tax commissioner showing that the amounts deducted and 5300  
withheld and penalties and interest thereon have been paid or a 5301  
certificate from the commissioner indicating that no amounts 5302  
deducted and withheld or penalties and interest thereon are due. 5303  
If the successor fails to withhold purchase money, the successor 5304  
is personally liable for payment of the amounts deducted and 5305  
withheld and penalties and interest thereon, up to the amount of 5306  
the purchase money. 5307

(D) (1) Annually, on or before the thirty-first day of 5308  
January, a lottery sales agent shall issue an information return 5309  
to each person with respect to whom an amount has been deducted 5310  
and withheld during the preceding calendar year. The information 5311  
return shall show the total amount deducted from the person's 5312  
prize award by the lottery sales agent during the preceding 5313  
year. 5314

(2) Annually, on or before the thirty-first day of 5315  
January, a lottery sales agent shall provide to the tax 5316  
commissioner a copy of each information return issued under 5317  
division (D) (1) of this section for the preceding calendar year. 5318

The commissioner may require that such copies be transmitted 5319  
electronically. 5320

(E) Amounts deducted and withheld shall be allowed as a 5321  
credit against payment of the tax imposed by section 5747.02 of 5322  
the Revised Code and shall be treated as taxes paid for purposes 5323  
of section 5747.09 of the Revised Code. This division applies 5324  
only to the person for whom the amount is deducted and withheld. 5325

(F) The failure of a lottery sales agent to deduct and 5326  
withhold the required amount from a person's prize award does 5327  
not relieve the person from liability for the tax imposed by 5328  
section 5747.02 of the Revised Code with respect to that income. 5329  
Compliance with this section does not relieve a lottery sales 5330  
agent or a person who has a prize award from compliance with 5331  
relevant provisions of federal tax laws. 5332

(G) The commissioner shall prescribe the form of the 5333  
receipt and returns required by this section and may promulgate 5334  
any rules necessary to administer the section. 5335

**Sec. 5747.20.** This section applies solely for the purposes 5336  
of computing the credit allowed under division (A) of section 5337  
5747.05 of the Revised Code and computing income taxable in this 5338  
state under division (D) of section 5747.08 of the Revised Code. 5339

All items of nonbusiness income or deduction shall be 5340  
allocated in this state as follows: 5341

(A) All items of nonbusiness income or deduction taken 5342  
into account in the computation of adjusted gross income for the 5343  
taxable year by a resident shall be allocated to this state. 5344

(B) All items of nonbusiness income or deduction taken 5345  
into account in the computation of adjusted gross income for the 5346  
taxable year by a nonresident shall be allocated to this state 5347

as follows: 5348

(1) All items of compensation paid to an individual for 5349  
personal services performed in this state who was a nonresident 5350  
at the time of payment and all items of deduction directly 5351  
allocated thereto shall be allocated to this state. 5352

(2) All gains or losses from the sale of real property, 5353  
tangible personal property, or intangible property shall be 5354  
allocated as follows: 5355

(a) Capital gains or losses from the sale or other 5356  
transfer of real property are allocable to this state if the 5357  
property is located physically in this state. 5358

(b) Capital gains or losses from the sale or other 5359  
transfer of tangible personal property are allocable to this 5360  
state if, at the time of such sale or other transfer, the 5361  
property had its physical location in this state. 5362

(c) Capital gains or losses from the sale or other 5363  
transfer of intangible personal property are allocable to this 5364  
state if the taxpayer's domicile was in this state at the time 5365  
of such sale or other transfer. 5366

(3) All rents and royalties of real or tangible personal 5367  
property shall be allocated to this state as follows: 5368

(a) Rents and royalties derived from real property are 5369  
allocable to this state if the property is physically located in 5370  
this state. 5371

(b) Rents and royalties derived from tangible personal 5372  
property are allocable to this state to the extent that such 5373  
property is utilized in this state. 5374

The extent of utilization of tangible personal property in 5375

a state is determined by multiplying the rents or royalties 5376  
derived from such property by a fraction, the numerator of which 5377  
is the number of days of physical location of the property in 5378  
this state during the rental or royalty period in the taxable 5379  
year and the denominator of which is the number of days of 5380  
physical location of the property everywhere during all rental 5381  
or royalty periods in the taxable year. If the physical location 5382  
of the property during the rental or royalty period is unknown 5383  
or unascertainable by the nonresident, tangible personal 5384  
property is utilized in the state in which the property was 5385  
located at the time the rental or royalty payor obtained 5386  
possession. 5387

(4) All patent and copyright royalties shall be allocated 5388  
to this state to the extent the patent or copyright was utilized 5389  
by the payor in this state. 5390

A patent is utilized in a state to the extent that it is 5391  
employed in production, fabrication, manufacturing, or other 5392  
processing in the state, or to the extent that a patented 5393  
product is produced in the state. If the basis of receipts from 5394  
patent royalties does not permit allocation to states or if the 5395  
accounting procedures do not reflect states of utilization, the 5396  
patent is utilized in this state if the taxpayer's domicile was 5397  
in this state at the time such royalties were paid or accrued. 5398

A copyright is utilized in a state to the extent that 5399  
printing or other publication originates in the state. If the 5400  
basis of receipts from copyright royalties does not permit 5401  
allocation to states or if the accounting procedures do not 5402  
reflect states of utilization, the copyright is utilized in this 5403  
state if the taxpayer's domicile was in this state at the time 5404  
such royalties were paid or accrued. 5405

(5) (a) All lottery prize awards paid by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state. 5406  
5407  
5408

(b) All earnings, profit, income, and gain from the sale, exchange, or other disposition of lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state. 5409  
5410  
5411  
5412  
5413

(c) All earnings, profit, income, and gain from the direct or indirect ownership of lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state. 5414  
5415  
5416  
5417  
5418

(d) All earnings, profit, income, and gain from the direct or indirect interest in any right in or to any lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state. 5419  
5420  
5421  
5422  
5423

(6) Any item of income or deduction which has been taken into account in the computation of adjusted gross income for the taxable year by a nonresident and which is not otherwise specifically allocated or apportioned pursuant to sections 5747.20 to 5747.23 of the Revised Code, including, without limitation, interest, dividends and distributions, items of income taken into account under the provisions of sections 401 to 425 of the Internal Revenue Code, and benefit payments received by a beneficiary of a supplemental unemployment trust which is referred to in section 501(c) (17) of the Internal Revenue Code, shall not be allocated to this state unless the taxpayer's domicile was in this state at the time such income 5424  
5425  
5426  
5427  
5428  
5429  
5430  
5431  
5432  
5433  
5434  
5435



was paid or accrued. 5436

(7) All winnings from casino gaming ~~winnings paid by any~~ 5437  
~~person licensed by the Ohio casino control commission or sports~~ 5438  
gaming conducted in this state shall be allocated to the state. 5439

(C) If an individual is a resident for part of the taxable 5440  
year and a nonresident for the remainder of the taxable year, 5441  
all items of nonbusiness income or deduction shall be allocated 5442  
under division (A) of this section for the part of the taxable 5443  
year that the individual is a resident and under division (B) of 5444  
this section for the part of the taxable year that the 5445  
individual is a nonresident. 5446

**Sec. 5751.01.** As used in this chapter: 5447

(A) "Person" means, but is not limited to, individuals, 5448  
combinations of individuals of any form, receivers, assignees, 5449  
trustees in bankruptcy, firms, companies, joint-stock companies, 5450  
business trusts, estates, partnerships, limited liability 5451  
partnerships, limited liability companies, associations, joint 5452  
ventures, clubs, societies, for-profit corporations, S 5453  
corporations, qualified subchapter S subsidiaries, qualified 5454  
subchapter S trusts, trusts, entities that are disregarded for 5455  
federal income tax purposes, and any other entities. 5456

(B) "Consolidated elected taxpayer" means a group of two 5457  
or more persons treated as a single taxpayer for purposes of 5458  
this chapter as the result of an election made under section 5459  
5751.011 of the Revised Code. 5460

(C) "Combined taxpayer" means a group of two or more 5461  
persons treated as a single taxpayer for purposes of this 5462  
chapter under section 5751.012 of the Revised Code. 5463

(D) "Taxpayer" means any person, or any group of persons 5464

in the case of a consolidated elected taxpayer or combined 5465  
taxpayer treated as one taxpayer, required to register or pay 5466  
tax under this chapter. "Taxpayer" does not include excluded 5467  
persons. 5468

(E) "Excluded person" means any of the following: 5469

(1) Any person with not more than one hundred fifty 5470  
thousand dollars of taxable gross receipts during the calendar 5471  
year. Division (E) (1) of this section does not apply to a person 5472  
that is a member of a consolidated elected taxpayer; 5473

(2) A public utility that paid the excise tax imposed by 5474  
section 5727.24 or 5727.30 of the Revised Code based on one or 5475  
more measurement periods that include the entire tax period 5476  
under this chapter, except that a public utility that is a 5477  
combined company is a taxpayer with regard to the following 5478  
gross receipts: 5479

(a) Taxable gross receipts directly attributed to a public 5480  
utility activity, but not directly attributed to an activity 5481  
that is subject to the excise tax imposed by section 5727.24 or 5482  
5727.30 of the Revised Code; 5483

(b) Taxable gross receipts that cannot be directly 5484  
attributed to any activity, multiplied by a fraction whose 5485  
numerator is the taxable gross receipts described in division 5486  
(E) (2) (a) of this section and whose denominator is the total 5487  
taxable gross receipts that can be directly attributed to any 5488  
activity; 5489

(c) Except for any differences resulting from the use of 5490  
an accrual basis method of accounting for purposes of 5491  
determining gross receipts under this chapter and the use of the 5492  
cash basis method of accounting for purposes of determining 5493

gross receipts under section 5727.24 of the Revised Code, the 5494  
gross receipts directly attributed to the activity of a natural 5495  
gas company shall be determined in a manner consistent with 5496  
division (D) of section 5727.03 of the Revised Code. 5497

As used in division (E) (2) of this section, "combined 5498  
company" and "public utility" have the same meanings as in 5499  
section 5727.01 of the Revised Code. 5500

(3) A financial institution, as defined in section 5726.01 5501  
of the Revised Code, that paid the tax imposed by section 5502  
5726.02 of the Revised Code based on one or more taxable years 5503  
that include the entire tax period under this chapter; 5504

(4) A person directly or indirectly owned by one or more 5505  
financial institutions, as defined in section 5726.01 of the 5506  
Revised Code, that paid the tax imposed by section 5726.02 of 5507  
the Revised Code based on one or more taxable years that include 5508  
the entire tax period under this chapter. 5509

For the purposes of division (E) (4) of this section, a 5510  
person owns another person under the following circumstances: 5511

(a) In the case of corporations issuing capital stock, one 5512  
corporation owns another corporation if it owns fifty per cent 5513  
or more of the other corporation's capital stock with current 5514  
voting rights; 5515

(b) In the case of a limited liability company, one person 5516  
owns the company if that person's membership interest, as 5517  
defined in section 1705.01 or 1706.01 of the Revised Code as 5518  
applicable, is fifty per cent or more of the combined membership 5519  
interests of all persons owning such interests in the company; 5520

(c) In the case of a partnership, trust, or other 5521  
unincorporated business organization other than a limited 5522

liability company, one person owns the organization if, under 5523  
the articles of organization or other instrument governing the 5524  
affairs of the organization, that person has a beneficial 5525  
interest in the organization's profits, surpluses, losses, or 5526  
distributions of fifty per cent or more of the combined 5527  
beneficial interests of all persons having such an interest in 5528  
the organization. 5529

(5) A domestic insurance company or foreign insurance 5530  
company, as defined in section 5725.01 of the Revised Code, that 5531  
paid the insurance company premiums tax imposed by section 5532  
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 5533  
insurance company whose gross premiums are subject to tax under 5534  
section 3905.36 of the Revised Code based on one or more 5535  
measurement periods that include the entire tax period under 5536  
this chapter; 5537

(6) A person that solely facilitates or services one or 5538  
more securitizations of phase-in-recovery property pursuant to a 5539  
final financing order as those terms are defined in section 5540  
4928.23 of the Revised Code. For purposes of this division, 5541  
"securitization" means transferring one or more assets to one or 5542  
more persons and then issuing securities backed by the right to 5543  
receive payment from the asset or assets so transferred. 5544

(7) Except as otherwise provided in this division, a pre- 5545  
income tax trust as defined in section 5747.01 of the Revised 5546  
Code and any pass-through entity of which such pre-income tax 5547  
trust owns or controls, directly, indirectly, or constructively 5548  
through related interests, more than five per cent of the 5549  
ownership or equity interests. If the pre-income tax trust has 5550  
made a qualifying pre-income tax trust election under division 5551  
(EE) of section 5747.01 of the Revised Code, then the trust and 5552

the pass-through entities of which it owns or controls, 5553  
directly, indirectly, or constructively through related 5554  
interests, more than five per cent of the ownership or equity 5555  
interests, shall not be excluded persons for purposes of the tax 5556  
imposed under section 5751.02 of the Revised Code. 5557

(8) Nonprofit organizations or the state and its agencies, 5558  
instrumentalities, or political subdivisions. 5559

(F) Except as otherwise provided in divisions (F) (2), (3), 5560  
and (4) of this section, "gross receipts" means the total amount 5561  
realized by a person, without deduction for the cost of goods 5562  
sold or other expenses incurred, that contributes to the 5563  
production of gross income of the person, including the fair 5564  
market value of any property and any services received, and any 5565  
debt transferred or forgiven as consideration. 5566

(1) The following are examples of gross receipts: 5567

(a) Amounts realized from the sale, exchange, or other 5568  
disposition of the taxpayer's property to or with another; 5569

(b) Amounts realized from the taxpayer's performance of 5570  
services for another; 5571

(c) Amounts realized from another's use or possession of 5572  
the taxpayer's property or capital; 5573

(d) Any combination of the foregoing amounts. 5574

(2) "Gross receipts" excludes the following amounts: 5575

(a) Interest income except interest on credit sales; 5576

(b) Dividends and distributions from corporations, and 5577  
distributive or proportionate shares of receipts and income from 5578  
a pass-through entity as defined under section 5733.04 of the 5579

Revised Code;	5580
(c) Receipts from the sale, exchange, or other disposition	5581
of an asset described in section 1221 or 1231 of the Internal	5582
Revenue Code, without regard to the length of time the person	5583
held the asset. Notwithstanding section 1221 of the Internal	5584
Revenue Code, receipts from hedging transactions also are	5585
excluded to the extent the transactions are entered into	5586
primarily to protect a financial position, such as managing the	5587
risk of exposure to (i) foreign currency fluctuations that	5588
affect assets, liabilities, profits, losses, equity, or	5589
investments in foreign operations; (ii) interest rate	5590
fluctuations; or (iii) commodity price fluctuations. As used in	5591
division (F) (2) (c) of this section, "hedging transaction" has	5592
the same meaning as used in section 1221 of the Internal Revenue	5593
Code and also includes transactions accorded hedge accounting	5594
treatment under statement of financial accounting standards	5595
number 133 of the financial accounting standards board. For the	5596
purposes of division (F) (2) (c) of this section, the actual	5597
transfer of title of real or tangible personal property to	5598
another entity is not a hedging transaction.	5599
(d) Proceeds received attributable to the repayment,	5600
maturity, or redemption of the principal of a loan, bond, mutual	5601
fund, certificate of deposit, or marketable instrument;	5602
(e) The principal amount received under a repurchase	5603
agreement or on account of any transaction properly	5604
characterized as a loan to the person;	5605
(f) Contributions received by a trust, plan, or other	5606
arrangement, any of which is described in section 501(a) of the	5607
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter	5608
1, Subchapter (D) of the Internal Revenue Code applies;	5609

(g) Compensation, whether current or deferred, and whether	5610
in cash or in kind, received or to be received by an employee,	5611
former employee, or the employee's legal successor for services	5612
rendered to or for an employer, including reimbursements	5613
received by or for an individual for medical or education	5614
expenses, health insurance premiums, or employee expenses, or on	5615
account of a dependent care spending account, legal services	5616
plan, any cafeteria plan described in section 125 of the	5617
Internal Revenue Code, or any similar employee reimbursement;	5618
(h) Proceeds received from the issuance of the taxpayer's	5619
own stock, options, warrants, puts, or calls, or from the sale	5620
of the taxpayer's treasury stock;	5621
(i) Proceeds received on the account of payments from	5622
insurance policies, except those proceeds received for the loss	5623
of business revenue;	5624
(j) Gifts or charitable contributions received; membership	5625
dues received by trade, professional, homeowners', or	5626
condominium associations; and payments received for educational	5627
courses, meetings, meals, or similar payments to a trade,	5628
professional, or other similar association; and fundraising	5629
receipts received by any person when any excess receipts are	5630
donated or used exclusively for charitable purposes;	5631
(k) Damages received as the result of litigation in excess	5632
of amounts that, if received without litigation, would be gross	5633
receipts;	5634
(l) Property, money, and other amounts received or	5635
acquired by an agent on behalf of another in excess of the	5636
agent's commission, fee, or other remuneration;	5637
(m) Tax refunds, other tax benefit recoveries, and	5638

reimbursements for the tax imposed under this chapter made by 5639  
entities that are part of the same combined taxpayer or 5640  
consolidated elected taxpayer group, and reimbursements made by 5641  
entities that are not members of a combined taxpayer or 5642  
consolidated elected taxpayer group that are required to be made 5643  
for economic parity among multiple owners of an entity whose tax 5644  
obligation under this chapter is required to be reported and 5645  
paid entirely by one owner, pursuant to the requirements of 5646  
sections 5751.011 and 5751.012 of the Revised Code; 5647

(n) Pension reversions; 5648

(o) Contributions to capital; 5649

(p) Sales or use taxes collected as a vendor or an out-of- 5650  
state seller on behalf of the taxing jurisdiction from a 5651  
consumer or other taxes the taxpayer is required by law to 5652  
collect directly from a purchaser and remit to a local, state, 5653  
or federal tax authority; 5654

(q) In the case of receipts from the sale of cigarettes, 5655  
tobacco products, or vapor products by a wholesale dealer, 5656  
retail dealer, distributor, manufacturer, vapor distributor, or 5657  
seller, all as defined in section 5743.01 of the Revised Code, 5658  
an amount equal to the federal and state excise taxes paid by 5659  
any person on or for such cigarettes, tobacco products, or vapor 5660  
products under subtitle E of the Internal Revenue Code or 5661  
Chapter 5743. of the Revised Code; 5662

(r) In the case of receipts from the sale, transfer, 5663  
exchange, or other disposition of motor fuel as "motor fuel" is 5664  
defined in section 5736.01 of the Revised Code, an amount equal 5665  
to the value of the motor fuel, including federal and state 5666  
motor fuel excise taxes and receipts from billing or invoicing 5667



the tax imposed under section 5736.02 of the Revised Code to 5668  
another person; 5669

(s) In the case of receipts from the sale of beer or 5670  
intoxicating liquor, as defined in section 4301.01 of the 5671  
Revised Code, by a person holding a permit issued under Chapter 5672  
4301. or 4303. of the Revised Code, an amount equal to federal 5673  
and state excise taxes paid by any person on or for such beer or 5674  
intoxicating liquor under subtitle E of the Internal Revenue 5675  
Code or Chapter 4301. or 4305. of the Revised Code; 5676

(t) Receipts realized by a new motor vehicle dealer or 5677  
used motor vehicle dealer, as defined in section 4517.01 of the 5678  
Revised Code, from the sale or other transfer of a motor 5679  
vehicle, as defined in that section, to another motor vehicle 5680  
dealer for the purpose of resale by the transferee motor vehicle 5681  
dealer, but only if the sale or other transfer was based upon 5682  
the transferee's need to meet a specific customer's preference 5683  
for a motor vehicle; 5684

(u) Receipts from a financial institution described in 5685  
division (E)(3) of this section for services provided to the 5686  
financial institution in connection with the issuance, 5687  
processing, servicing, and management of loans or credit 5688  
accounts, if such financial institution and the recipient of 5689  
such receipts have at least fifty per cent of their ownership 5690  
interests owned or controlled, directly or constructively 5691  
through related interests, by common owners; 5692

(v) Receipts realized from administering anti-neoplastic 5693  
drugs and other cancer chemotherapy, biologicals, therapeutic 5694  
agents, and supportive drugs in a physician's office to patients 5695  
with cancer; 5696

(w) Funds received or used by a mortgage broker that is 5697  
not a dealer in intangibles, other than fees or other 5698  
consideration, pursuant to a table-funding mortgage loan or 5699  
warehouse-lending mortgage loan. Terms used in division (F) (2) 5700  
(w) of this section have the same meanings as in section 1322.01 5701  
of the Revised Code, except "mortgage broker" means a person 5702  
assisting a buyer in obtaining a mortgage loan for a fee or 5703  
other consideration paid by the buyer or a lender, or a person 5704  
engaged in table-funding or warehouse-lending mortgage loans 5705  
that are first lien mortgage loans. 5706

(x) Property, money, and other amounts received by a 5707  
professional employer organization, as defined in section 5708  
4125.01 of the Revised Code, or an alternate employer 5709  
organization, as defined in section 4133.01 of the Revised Code, 5710  
from a client employer, as defined in either of those sections 5711  
as applicable, in excess of the administrative fee charged by 5712  
the professional employer organization or the alternate employer 5713  
organization to the client employer; 5714

(y) In the case of amounts retained as commissions by a 5715  
permit holder under Chapter 3769. of the Revised Code, an amount 5716  
equal to the amounts specified under that chapter that must be 5717  
paid to or collected by the tax commissioner as a tax and the 5718  
amounts specified under that chapter to be used as purse money; 5719

(z) Qualifying distribution center receipts as determined 5720  
under section 5751.40 of the Revised Code. 5721

(aa) Receipts of an employer from payroll deductions 5722  
relating to the reimbursement of the employer for advancing 5723  
moneys to an unrelated third party on an employee's behalf; 5724

(bb) Cash discounts allowed and taken; 5725

(cc) Returns and allowances;	5726
(dd) Bad debts from receipts on the basis of which the tax imposed by this chapter was paid in a prior quarterly tax payment period. For the purpose of this division, "bad debts" means any debts that have become worthless or uncollectible between the preceding and current quarterly tax payment periods, have been uncollected for at least six months, and that may be claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered;	5727 5728 5729 5730 5731 5732 5733 5734 5735 5736 5737 5738 5739 5740
(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;	5741 5742 5743 5744
(ff) Any receipts directly attributed to a transfer agreement or to the enterprise transferred under that agreement under section 4313.02 of the Revised Code.	5745 5746 5747
(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.	5748 5749
(hh) In the case of amounts collected by a licensed casino operator from casino gaming, amounts in excess of the casino operator's gross casino revenue. In this division, "casino operator" and "casino gaming" have the meanings defined in section 3772.01 of the Revised Code, and "gross casino revenue"	5750 5751 5752 5753 5754

has the meaning defined in section 5753.01 of the Revised Code. 5755

(ii) Receipts realized from the sale of agricultural 5756  
commodities by an agricultural commodity handler, both as 5757  
defined in section 926.01 of the Revised Code, that is licensed 5758  
by the director of agriculture to handle agricultural 5759  
commodities in this state. 5760

(jj) Qualifying integrated supply chain receipts as 5761  
determined under section 5751.42 of the Revised Code. 5762

(kk) In the case of a railroad company described in 5763  
division (D) (9) of section 5727.01 of the Revised Code that 5764  
purchases dyed diesel fuel directly from a supplier as defined 5765  
by section 5736.01 of the Revised Code, an amount equal to the 5766  
product of the number of gallons of dyed diesel fuel purchased 5767  
directly from such a supplier multiplied by the average 5768  
wholesale price for a gallon of diesel fuel as determined under 5769  
section 5736.02 of the Revised Code for the period during which 5770  
the fuel was purchased multiplied by a fraction, the numerator 5771  
of which equals the rate of tax levied by section 5736.02 of the 5772  
Revised Code less the rate of tax computed in section 5751.03 of 5773  
the Revised Code, and the denominator of which equals the rate 5774  
of tax computed in section 5751.03 of the Revised Code. 5775

(ll) Receipts realized by an out-of-state disaster 5776  
business from disaster work conducted in this state during a 5777  
disaster response period pursuant to a qualifying solicitation 5778  
received by the business. Terms used in division (F) (2) (ll) of 5779  
this section have the same meanings as in section 5703.94 of the 5780  
Revised Code. 5781

(mm) In the case of receipts from the sale or transfer of 5782  
a mortgage-backed security or a mortgage loan by a mortgage 5783

lender holding a valid certificate of registration issued under 5784  
Chapter 1322. of the Revised Code or by a person that is a 5785  
member of the mortgage lender's consolidated elected taxpayer 5786  
group, an amount equal to the principal balance of the mortgage 5787  
loan. 5788

(nn) Amounts of excess surplus of the state insurance fund 5789  
received by the taxpayer from the Ohio bureau of workers' 5790  
compensation pursuant to rules adopted under section 4123.321 of 5791  
the Revised Code. 5792

(oo) Except as otherwise provided in division (B) of 5793  
section 5751.091 of the Revised Code, receipts of a megaproject 5794  
supplier from sales of tangible personal property directly to a 5795  
megaproject operator in this state, provided the supplier holds 5796  
a certificate issued under section 5751.052 of the Revised Code 5797  
for the calendar year in which the sales are made, and provided 5798  
both the operator and supplier hold a certificate issued under 5799  
division (D)(7) of section 122.17 of the Revised Code on the 5800  
first day of that calendar year; 5801

(pp) In the case of amounts collected by a sports gaming 5802  
proprietor from sports gaming, amounts in excess of the 5803  
proprietor's sports gaming receipts. As used in this division, 5804  
"sports gaming proprietor" has the same meaning as in section 5805  
3775.01 of the Revised Code and "sports gaming receipts" has the 5806  
same meaning as in section 5753.01 of the Revised Code. 5807

(qq) Any receipts for which the tax imposed by this 5808  
chapter is prohibited by the constitution or laws of the United 5809  
States or the constitution of this state. 5810

(3) In the case of a taxpayer when acting as a real estate 5811  
broker, "gross receipts" includes only the portion of any fee 5812

for the service of a real estate broker, or service of a real estate salesperson associated with that broker, that is retained by the broker and not paid to an associated real estate salesperson or another real estate broker. For the purposes of this division, "real estate broker" and "real estate salesperson" have the same meanings as in section 4735.01 of the Revised Code.

(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly.

(G) "Taxable gross receipts" means gross receipts situated to this state under section 5751.033 of the Revised Code.

(H) A person has "substantial nexus with this state" if any of the following applies. The person:

(1) Owns or uses a part or all of its capital in this state;

(2) Holds a certificate of compliance with the laws of this state authorizing the person to do business in this state;

(3) Has bright-line presence in this state;

(4) Otherwise has nexus with this state to an extent that the person can be required to remit the tax imposed under this chapter under the Constitution of the United States.

(I) A person has "bright-line presence" in this state for a reporting period and for the remaining portion of the calendar

year if any of the following applies. The person: 5841

(1) Has at any time during the calendar year property in 5842  
this state with an aggregate value of at least fifty thousand 5843  
dollars. For the purpose of division (I)(1) of this section, 5844  
owned property is valued at original cost and rented property is 5845  
valued at eight times the net annual rental charge. 5846

(2) Has during the calendar year payroll in this state of 5847  
at least fifty thousand dollars. Payroll in this state includes 5848  
all of the following: 5849

(a) Any amount subject to withholding by the person under 5850  
section 5747.06 of the Revised Code; 5851

(b) Any other amount the person pays as compensation to an 5852  
individual under the supervision or control of the person for 5853  
work done in this state; and 5854

(c) Any amount the person pays for services performed in 5855  
this state on its behalf by another. 5856

(3) Has during the calendar year taxable gross receipts of 5857  
at least five hundred thousand dollars. 5858

(4) Has at any time during the calendar year within this 5859  
state at least twenty-five per cent of the person's total 5860  
property, total payroll, or total gross receipts. 5861

(5) Is domiciled in this state as an individual or for 5862  
corporate, commercial, or other business purposes. 5863

(J) "Tangible personal property" has the same meaning as 5864  
in section 5739.01 of the Revised Code. 5865

(K) "Internal Revenue Code" means the Internal Revenue 5866  
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 5867

used in this chapter that is not otherwise defined has the same 5868  
meaning as when used in a comparable context in the laws of the 5869  
United States relating to federal income taxes unless a 5870  
different meaning is clearly required. Any reference in this 5871  
chapter to the Internal Revenue Code includes other laws of the 5872  
United States relating to federal income taxes. 5873

(L) "Calendar quarter" means a three-month period ending 5874  
on the thirty-first day of March, the thirtieth day of June, the 5875  
thirtieth day of September, or the thirty-first day of December. 5876

(M) "Tax period" means the calendar quarter or calendar 5877  
year on the basis of which a taxpayer is required to pay the tax 5878  
imposed under this chapter. 5879

(N) "Calendar year taxpayer" means a taxpayer for which 5880  
the tax period is a calendar year. 5881

(O) "Calendar quarter taxpayer" means a taxpayer for which 5882  
the tax period is a calendar quarter. 5883

(P) "Agent" means a person authorized by another person to 5884  
act on its behalf to undertake a transaction for the other, 5885  
including any of the following: 5886

(1) A person receiving a fee to sell financial 5887  
instruments; 5888

(2) A person retaining only a commission from a 5889  
transaction with the other proceeds from the transaction being 5890  
remitted to another person; 5891

(3) A person issuing licenses and permits under section 5892  
1533.13 of the Revised Code; 5893

(4) A lottery sales agent holding a valid license issued 5894  
under section 3770.05 of the Revised Code; 5895



(5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code. 5896  
5897

(Q) "Received" includes amounts accrued under the accrual method of accounting. 5898  
5899

(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. 5900  
5901  
5902  
5903  
5904  
5905  
5906

(S) "Megaproject," "megaproject operator," and "megaproject supplier" have the same meanings as in section 122.17 of the Revised Code. 5907  
5908  
5909

**Sec. 5753.01.** As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code: 5910  
5911

(A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code. 5912  
5913

(B) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code. 5914  
5915

(C) "Casino operator" has the same meaning as in section 3772.01 of the Revised Code. 5916  
5917

(D) "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers. "Gross casino revenue" does not include ~~the~~ either of the following: 5918  
5919  
5920  
5921  
5922

(1) The issuance to casino patrons or wagering by casino 5923

patrons of any promotional gaming credit as defined in section 5924  
3772.01 of the Revised Code. When issuance of the promotional 5925  
gaming credit requires money exchanged as a match from the 5926  
patron, the excludible portion of the promotional gaming credit 5927  
does not include the portion of the wager purchased by the 5928  
patron. 5929

(2) Sports gaming receipts. 5930

(E) "Person" has the same meaning as in section 3772.01 of 5931  
the Revised Code. 5932

(F) "Slot machine" has the same meaning as in section 5933  
3772.01 of the Revised Code. 5934

(G) "Sports gaming facility" and "sports gaming 5935  
proprietor" have the same meanings as in section 3775.01 of the 5936  
Revised Code. 5937

(H) "Sports gaming receipts" means the total gross 5938  
receipts received by a sports gaming proprietor from the 5939  
operation of sports gaming in this state, less the total of the 5940  
following: 5941

(1) All cash and cash equivalents paid as winnings to 5942  
sports gaming patrons; 5943

(2) The dollar amount of all voided wagers. 5944

(3) Receipts received from the operation of lottery sports 5945  
gaming on behalf of the state under sections 3770.23 to 3770.25 5946  
of the Revised Code. 5947

(4) (a) On and after January 1, 2027, but before January 1, 5948  
2032, ten per cent of the promotional gaming credits wagered by 5949  
patrons; 5950

(b) On and after January 1, 2032, twenty per cent of the 5951  
promotional gaming credits wagered by patrons. 5952

As used in division (H) of this section, "promotional 5953  
gaming credit" has the same meaning as in section 3775.01 of the 5954  
Revised Code. When issuance of a promotional gaming credit 5955  
requires money exchanged as a match from the patron, the 5956  
deductible portion of the promotional gaming credit does not 5957  
include the portion of the wager purchased by the patron. 5958

(I) "Table game" has the same meaning as in section 5959  
3772.01 of the Revised Code. 5960

~~(H)~~ (J) "Taxpayer" means a casino operator subject to the 5961  
tax levied under section 5753.02 of the Revised Code or a sports 5962  
gaming proprietor subject to the tax levied under section 5963  
5753.021 of the Revised Code. 5964

(K) "Tax period" means one twenty-four-hour period with 5965  
regard to which a ~~casino operator taxpayer~~ is required to pay 5966  
the tax levied by ~~this chapter~~ section 5753.02 or 5753.021 of 5967  
the Revised Code. 5968

**Sec. 5753.021.** For the purposes of funding the education 5969  
needs of this state, funding interscholastic athletics and other 5970  
extracurricular activities for youth, funding efforts to 5971  
alleviate problem sports gaming, and defraying the costs of 5972  
enforcing and administering the law governing sports gaming and 5973  
the tax levied by this section, a tax is hereby levied on the 5974  
sports gaming receipts of a sports gaming proprietor at the rate 5975  
of ten per cent of the sports gaming receipts received by the 5976  
proprietor from the operation of sports gaming in this state. 5977

The tax imposed under this section is in addition to any 5978  
other taxes or fees imposed under the Revised Code. 5979

Sec. 5753.03. (A) For the purpose of receiving and 5980  
distributing, and accounting for, revenue received from the tax 5981  
levied by section 5753.02 of the Revised Code, the following 5982  
funds are created in the state treasury: 5983

(1) The casino tax revenue fund; 5984

(2) The gross casino revenue county fund; 5985

(3) The gross casino revenue county student fund; 5986

(4) The gross casino revenue host city fund; 5987

(5) The Ohio state racing commission fund; 5988

(6) The Ohio law enforcement training fund; 5989

(7) The problem casino gambling and addictions fund; 5990

(8) The casino control commission fund; 5991

(9) The casino tax administration fund; 5992

(10) The peace officer training academy fund; 5993

(11) The criminal justice services casino tax revenue 5994  
fund. 5995

(B) All moneys collected from the tax levied under ~~this~~ 5996  
~~chapter~~ section 5753.02 of the Revised Code shall be deposited 5997  
into the casino tax revenue fund. 5998

(C) From the casino tax revenue fund the director of 5999  
budget and management shall transfer as needed to the tax refund 6000  
fund amounts equal to the refunds certified by the tax 6001  
commissioner under section 5753.06 of the Revised Code and 6002  
attributable to the tax levied under section 5753.02 of the 6003  
Revised Code. 6004

(D) After making any transfers required by division (C) of 6005

this section, but not later than the fifteenth day of the month 6006  
following the end of each calendar quarter, the director of 6007  
budget and management shall transfer amounts to each fund as 6008  
follows: 6009

(1) Fifty-one per cent to the gross casino revenue county 6010  
fund to make payments as required by Section 6(C) (3) (a) of 6011  
Article XV, Ohio Constitution; 6012

(2) Thirty-four per cent to the gross casino revenue 6013  
county student fund to make payments as required by Section 6(C) 6014  
(3) (b) of Article XV, Ohio Constitution and as provided in 6015  
section 5753.11 of the Revised Code; 6016

(3) Five per cent to the gross casino revenue host city 6017  
fund for the benefit of the cities in which casino facilities 6018  
are located; 6019

(4) Three per cent to the Ohio state racing commission 6020  
fund to support the efforts and activities of the Ohio state 6021  
racing commission to promote horse racing in this state at which 6022  
the pari-mutuel system of wagering is conducted; 6023

(5) Two per cent to the Ohio law enforcement training fund 6024  
to support law enforcement functions in the state; 6025

(6) Two per cent to the problem casino gambling and 6026  
addictions fund to support efforts of the department of mental 6027  
health and addiction services to alleviate problem gambling and 6028  
substance abuse and related research in the state under section 6029  
5119.47 of the Revised Code; 6030

(7) Three per cent to the casino control commission fund 6031  
to support the operations of the Ohio casino control commission 6032  
and to defray the cost of administering the tax levied under 6033  
section 5753.02 of the Revised Code. 6034

Payments under divisions (D) (1) and (3) of this section 6035  
shall be made by the end of the month following the end of the 6036  
quarterly period. The tax commissioner shall make the data 6037  
available to the director of budget and management for this 6038  
purpose. 6039

Money in the Ohio state racing commission fund shall be 6040  
distributed at the discretion of the Ohio state racing 6041  
commission for the purpose stated in division (D) (4) of this 6042  
section by the end of the month following the end of the 6043  
quarterly period. The commission may retain up to ~~five~~-ten per 6044  
cent of the amount transferred to the fund under division (D) (4) 6045  
of this section for operating expenses necessary for the 6046  
administration of the fund. 6047

Payments from the gross casino revenue county student fund 6048  
as required under section 5753.11 of the Revised Code shall be 6049  
made by the last day of January and by the last day of August of 6050  
each year, beginning in 2013. The tax commissioner shall make 6051  
the data available to the director of budget and management for 6052  
this purpose. 6053

Of the money credited to the Ohio law enforcement training 6054  
fund, the director of budget and management shall distribute 6055  
eighty-five per cent of the money to the police officer training 6056  
academy fund for the purpose of supporting the law enforcement 6057  
training efforts of the Ohio peace officer training academy and 6058  
fifteen per cent of the money to the criminal justice services 6059  
casino tax revenue fund for the purpose of supporting the law 6060  
enforcement training efforts of the division of criminal justice 6061  
services. 6062

(E) (1) The tax commissioner shall serve as an agent of the 6063  
counties of this state only for the purposes of this division 6064

and solely to make payments directly to municipal corporations 6065  
and school districts, as applicable, on the counties' behalf. 6066

(2) On or before the last day of the month following the 6067  
end of each calendar quarter, the tax commissioner shall provide 6068  
for payment from the funds referenced in divisions (D) (1) and 6069  
(3) of this section to each county and municipal corporation as 6070  
prescribed in those divisions. 6071

(3) On or before the last day of January and the last day 6072  
of August each year, the commissioner shall provide for payments 6073  
from the fund referenced in division (D) (2) of this section to 6074  
each school district as prescribed in that division. 6075

(F) The director of budget and management shall transfer 6076  
one per cent of the money credited to the casino control 6077  
commission fund to the casino tax administration fund. The tax 6078  
commissioner shall use the casino tax administration fund to 6079  
defray the costs incurred in administering the tax levied ~~by~~ 6080  
this chapter under section 5753.02 of the Revised Code. 6081

(G) All investment earnings of the gross casino revenue 6082  
county student fund shall be credited to the fund. 6083

**Sec. 5753.031.** (A) For the purpose of receiving and 6084  
distributing, and accounting for, revenue received from the tax 6085  
levied by section 5753.021 of the Revised Code and from fines 6086  
imposed under Chapter 3775. of the Revised Code, the following 6087  
funds are created in the state treasury: 6088

(1) The sports gaming revenue fund; 6089

(2) The sports gaming tax administration fund, which the 6090  
tax commissioner shall use to defray the costs incurred in 6091  
administering the tax levied by section 5753.021 of the Revised 6092  
Code; 6093

(3) The sports gaming profits education fund. Fifty per cent of the funds in the sports gaming profits education fund shall be used to support interscholastic athletics and other extracurricular activities for students in grades kindergarten through twelve as determined in appropriations made by the general assembly. The other fifty per cent shall be used for the support of public and nonpublic education for students in grades kindergarten through twelve as determined in appropriations made by the general assembly. 6094  
6095  
6096  
6097  
6098  
6099  
6100  
6101  
6102

(4) The problem sports gaming fund. 6103

(B) (1) All of the following shall be deposited into the sports gaming revenue fund: 6104  
6105

(a) All money collected from the tax levied under section 5753.021 of the Revised Code; 6106  
6107

(b) The remainder of the fees described in division (G) (2) of section 3775.02 of the Revised Code, after the Ohio casino control commission deposits the required amount in the sports gaming profits veterans fund under that division; 6108  
6109  
6110  
6111

(c) Unclaimed winnings collected under division (F) of section 3775.10 of the Revised Code; 6112  
6113

(d) Any fines collected under Chapter 3775. of the Revised Code. 6114  
6115

(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. 6116  
6117  
6118  
6119

(C) (1) From the sports gaming revenue fund, the director of budget and management shall transfer as needed to the tax 6120  
6121



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. 6122  
6123  
6124  
6125

(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. 6126  
6127  
6128  
6129  
6130  
6131

(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: 6132  
6133  
6134  
6135  
6136  
6137

(a) Ninety-eight per cent to the sports gaming profits education fund; 6138  
6139

(b) Two per cent to the problem sports gaming fund. 6140

(D) All interest generated by the funds created under this section shall be credited back to them. 6141  
6142

**Sec. 5753.04.** (A) Daily each day banks are open for business, not later than noon, a ~~casino operator~~ each taxpayer shall file a return electronically with the tax commissioner. The return shall be in the form required by the tax commissioner, and shall reflect the relevant tax period. The return shall include, but is not limited to, the amount of the ~~casino operator's taxpayer's~~ gross casino revenue or sports gaming receipts for the tax period and the amount of tax due 6143  
6144  
6145  
6146  
6147  
6148  
6149  
6150

under section 5753.02 or 5753.021 of the Revised Code for the 6151  
tax period. The ~~casino operator taxpayer~~ shall remit 6152  
electronically with the return the tax due. 6153

(B) If the a casino operator or sports gaming proprietor 6154  
ceases to be a taxpayer at any time, the ~~casino operator or~~ 6155  
proprietor shall indicate the last date for which the ~~casino-~~ 6156  
operator or proprietor was liable for the tax. The return shall 6157  
include a space for this purpose. 6158

(C) Except as otherwise provided in division (A) of 6159  
section 3775.14 of the Revised Code, the information in a return 6160  
a sports gaming proprietor files with the tax commissioner under 6161  
this section concerning sports gaming receipts is subject to 6162  
disclosure as a public record under section 149.43 of the 6163  
Revised Code. 6164

**Sec. 5753.05.** (A) (1) A ~~casino operator taxpayer~~ who fails 6165  
to file a return or to remit the tax due as required by section 6166  
5753.04 of the Revised Code shall pay a penalty not to exceed 6167  
the greater of five hundred dollars or ten per cent of the tax 6168  
due. 6169

(2) If the tax commissioner finds additional tax to be 6170  
due, the tax commissioner may impose an additional penalty of up 6171  
to fifteen per cent of the additional tax found to be due. A 6172  
delinquent payment of tax made as the result of a notice or an 6173  
audit is subject to the additional penalty imposed by this 6174  
division. 6175

(3) If a ~~casino operator taxpayer~~ fails to file a return 6176  
electronically or to remit the tax electronically, the tax 6177  
commissioner may impose an additional penalty of fifty dollars 6178  
or ten per cent of the tax due as shown on the return, whichever 6179

is greater. 6180

(B) If the tax due under section 5753.02 or 5753.021 of 6181  
the Revised Code is not timely paid, the ~~casino operator~~ 6182  
taxpayer shall pay interest at the rate per annum prescribed in 6183  
section 5703.47 of the Revised Code beginning on the day the tax 6184  
was due through the day the tax is paid or an assessment is 6185  
issued, whichever occurs first. 6186

(C) The tax commissioner shall collect any penalty or 6187  
interest as if it were the tax levied by section 5753.02 or 6188  
5753.021 of the Revised Code, as applicable. Penalties and 6189  
interest shall be treated as if they were revenue arising from 6190  
the applicable tax levied by section 5753.02 of the Revised 6191  
Code. 6192

(D) The tax commissioner may abate all or a portion of any 6193  
penalty imposed under this section and may adopt rules governing 6194  
abatements. 6195

(E) If a casino operator or sports gaming proprietor fails 6196  
to file a return or remit the tax due as required by section 6197  
5753.04 of the Revised Code within a period of one year after 6198  
the due date for filing the return or remitting the tax, the 6199  
Ohio casino control commission may suspend the ~~casino operator's~~ 6200  
or proprietor's license. 6201

**Sec. 5753.06.** (A) A ~~casino operator taxpayer~~ may apply to 6202  
the tax commissioner for refund of the amount of taxes under 6203  
section 5753.02 or 5753.021 of the Revised Code that were 6204  
overpaid, paid illegally or erroneously, or paid on an illegal 6205  
or erroneous assessment. The application shall be on a form 6206  
prescribed by the tax commissioner. The ~~casino operator taxpayer~~ 6207  
shall provide the amount of the requested refund along with the 6208

claimed reasons for, and documentation to support, the issuance 6209  
of a refund. The ~~casino operator~~ taxpayer shall file the 6210  
application with the tax commissioner within four years after 6211  
the date the payment was made, unless the applicant has waived 6212  
the time limitation under division (D) of section 5753.07 of the 6213  
Revised Code. In the latter event, the four-year limitation is 6214  
extended for the same period of time as the waiver. 6215

(B) Upon the filing of a refund application, the tax 6216  
commissioner shall determine the amount of refund to which the 6217  
applicant is entitled. If the amount is not less than that 6218  
claimed, the tax commissioner shall certify the amount to the 6219  
director of budget and management and treasurer of state for 6220  
payment from the tax refund fund. If the amount is less than 6221  
that claimed, the tax commissioner shall proceed under section 6222  
5703.70 of the Revised Code. 6223

(C) Interest on a refund applied for under this section, 6224  
computed at the rate provided for in section 5703.47 of the 6225  
Revised Code, shall be allowed from the later of the date the 6226  
tax was due or the date payment of the tax was made. Except as 6227  
provided in section 5753.07 of the Revised Code, the tax 6228  
commissioner may, with the consent of the ~~casino operator~~ 6229  
taxpayer, provide for crediting against the tax due for a tax 6230  
period, the amount of any refund due the ~~casino operator~~ 6231  
taxpayer for a preceding tax period. 6232

(D) Refunds under this section are subject to offset under 6233  
section 5753.061 of the Revised Code. 6234

**Sec. 5753.061.** As used in this section, "debt to the 6235  
state" means unpaid taxes that are due the state, unpaid 6236  
workers' compensation premiums that are due, unpaid unemployment 6237  
compensation contributions that are due, unpaid unemployment 6238

compensation payments in lieu of contributions that are due, 6239  
unpaid fees payable to the state or to the clerk of courts under 6240  
section 4505.06 of the Revised Code, incorrect medical 6241  
assistance payments, or any unpaid charge, penalty, or interest 6242  
arising from any of the foregoing. A debt to the state is not a 6243  
"debt to the state" as used in this section unless the liability 6244  
underlying the debt to the state has become incontestable 6245  
because the time for appealing, reconsidering, reassessing, or 6246  
otherwise questioning the liability has expired or the liability 6247  
has been finally determined to be valid. 6248

If a ~~casino operator~~ taxpayer who is entitled to a refund 6249  
under section 5753.06 of the Revised Code owes a debt to the 6250  
state, the amount refundable may be applied in satisfaction of 6251  
the debt to the state. If the amount refundable is less than the 6252  
amount of the debt to the state, the amount refundable may be 6253  
applied in partial satisfaction of the debt. If the amount 6254  
refundable is greater than the amount of the debt, the amount 6255  
refundable remaining after satisfaction of the debt shall be 6256  
refunded to the ~~casino operator~~ taxpayer. 6257

**Sec. 5753.07.** (A) (1) The tax commissioner may issue an 6258  
assessment, based on any information in the tax commissioner's 6259  
possession, against a ~~casino operator~~ taxpayer who fails to pay 6260  
the tax levied under section 5753.02 or 5753.021 of the Revised 6261  
Code or to file a return under section 5753.04 of the Revised 6262  
Code. The tax commissioner shall give the ~~casino operator~~ 6263  
taxpayer written notice of the assessment under section 5703.37 6264  
of the Revised Code. With the notice, the tax commissioner shall 6265  
include instructions on how to petition for reassessment and on 6266  
how to request a hearing with respect to the petition. 6267

(2) Unless the ~~casino operator~~ taxpayer, within sixty days 6268

after service of the notice of assessment, files with the tax 6269  
commissioner, either personally or by certified mail, a written 6270  
petition signed by the ~~casino operator taxpayer~~, or by the 6271  
~~casino operator's taxpayer's~~ authorized agent who has knowledge 6272  
of the facts, the assessment becomes final, and the amount of 6273  
the assessment is due and payable from the ~~casino operator~~ 6274  
~~taxpayer~~ to the treasurer of state. The petition shall indicate 6275  
the ~~casino operator's taxpayer's~~ objections to the assessment. 6276  
Additional objections may be raised in writing if they are 6277  
received by the tax commissioner before the date shown on the 6278  
final determination. 6279

(3) If a petition for reassessment has been properly 6280  
filed, the tax commissioner shall proceed under section 5703.60 6281  
of the Revised Code. 6282

(4) After an assessment becomes final, if any portion of 6283  
the assessment, including penalties and accrued interest, 6284  
remains unpaid, the tax commissioner may file a certified copy 6285  
of the entry making the assessment final in the office of the 6286  
clerk of the court of common pleas of Franklin county or in the 6287  
office of the clerk of the court of common pleas of the county 6288  
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 6289  
~~operator's taxpayer's~~ casino facility or sports gaming facility 6290  
is located, or the ~~casino operator's taxpayer's~~ principal place 6291  
of business in this state is located. Immediately upon the 6292  
filing of the entry, the clerk shall enter a judgment for the 6293  
state against the taxpayer assessed in the amount shown on the 6294  
entry. The judgment may be filed by the clerk in a loose-leaf 6295  
book entitled, "special judgments for the gross casino revenue 6296  
tax and sports gaming receipts tax." The judgment has the same 6297  
effect as other judgments. Execution shall issue upon the 6298  
judgment at the request of the tax commissioner, and all laws 6299

applicable to sales on execution apply to sales made under the 6300  
judgment. 6301

(5) If the assessment is not paid in its entirety within 6302  
sixty days after the day the assessment was issued, the portion 6303  
of the assessment consisting of tax due shall bear interest at 6304  
the rate per annum prescribed by section 5703.47 of the Revised 6305  
Code from the day the tax commissioner issued the assessment 6306  
until the assessment is paid or until it is certified to the 6307  
attorney general for collection under section 131.02 of the 6308  
Revised Code, whichever comes first. If the unpaid portion of 6309  
the assessment is certified to the attorney general for 6310  
collection, the entire unpaid portion of the assessment shall 6311  
bear interest at the rate per annum prescribed by section 6312  
5703.47 of the Revised Code from the date of certification until 6313  
the date it is paid in its entirety. Interest shall be paid in 6314  
the same manner as the tax levied under section 5753.02 or 6315  
5753.021 of the Revised Code, as applicable, and may be 6316  
collected by the issuance of an assessment under this section. 6317

(B) If the tax commissioner believes that collection of 6318  
the tax levied under section 5753.02 or 5753.021 of the Revised 6319  
Code will be jeopardized unless proceedings to collect or secure 6320  
collection of the tax are instituted without delay, the 6321  
commissioner may issue a jeopardy assessment against the ~~casino-~~ 6322  
~~operator who taxpayer that~~ is liable for the tax. Immediately 6323  
upon the issuance of a jeopardy assessment, the tax commissioner 6324  
shall file an entry with the clerk of the court of common pleas 6325  
in the manner prescribed by division (A) (4) of this section, and 6326  
the clerk shall proceed as directed in that division. Notice of 6327  
the jeopardy assessment shall be served on the ~~casino operator-~~ 6328  
taxpayer or the ~~casino operator's~~ taxpayer's authorized agent 6329  
under section 5703.37 of the Revised Code within five days after 6330

the filing of the entry with the clerk. The total amount 6331  
assessed is immediately due and payable, unless the ~~casino-~~ 6332  
~~operator-taxpayer~~ assessed files a petition for reassessment 6333  
under division (A) (2) of this section and provides security in a 6334  
form satisfactory to the tax commissioner that is in an amount 6335  
sufficient to satisfy the unpaid balance of the assessment. If a 6336  
petition for reassessment has been filed, and if satisfactory 6337  
security has been provided, the tax commissioner shall proceed 6338  
under division (A) (3) of this section. Full or partial payment 6339  
of the assessment does not prejudice the tax commissioner's 6340  
consideration of the petition for reassessment. 6341

(C) The tax commissioner shall immediately forward to the 6342  
treasurer of state all amounts the tax commissioner receives 6343  
under this section, and the amounts forwarded shall be treated 6344  
as if they were revenue arising from the tax levied under 6345  
section 5753.02 or 5753.021 of the Revised Code, as applicable. 6346

(D) Except as otherwise provided in this division, no 6347  
assessment shall be issued against a ~~casino operator-taxpayer~~ 6348  
for the tax levied under section 5753.02 or 5753.021 of the 6349  
Revised Code more than four years after the due date for filing 6350  
the return for the tax period for which the tax was reported, or 6351  
more than four years after the return for the tax period was 6352  
filed, whichever is later. This division does not bar an 6353  
assessment against a ~~casino operator-taxpayer~~ who fails to file 6354  
a return as required by section 5753.04 of the Revised Code or 6355  
who files a fraudulent return, or when the ~~casino operator-~~ 6356  
~~taxpayer~~ and the tax commissioner waive in writing the time 6357  
limitation. 6358

(E) If the tax commissioner possesses information that 6359  
indicates that the amount of tax a ~~casino operator-taxpayer~~ is 6360



liable to pay under section 5753.02 or 5753.021 of the Revised Code exceeds the amount the ~~casino operator taxpayer~~ paid, the tax commissioner may audit a sample of the ~~casino operator's taxpayer's~~ gross casino revenue or sports gaming receipts, as applicable, over a representative period of time to ascertain the amount of tax due, and may issue an assessment based on the audit. The tax commissioner shall make a good faith effort to reach agreement with the ~~casino operator taxpayer~~ in selecting a representative sample. The tax commissioner may apply a sampling method only if the tax commissioner has prescribed the method by rule.

(F) If the whereabouts of a ~~casino operator taxpayer~~ who is liable for the tax levied under section 5753.02 or 5753.021 of the Revised Code are unknown to the tax commissioner, the tax commissioner shall proceed under section 5703.37 of the Revised Code.

~~(G) If a casino operator fails to pay the tax levied under section 5753.02 of the Revised Code within a period of one year after the due date for remitting the tax, the Ohio casino control commission may suspend the casino operator's license.~~

**Sec. 5753.08.** If a ~~casino operator taxpayer~~ who is liable for the tax levied under section 5753.02 or 5753.021 of the Revised Code sells ~~the a~~ casino facility or sports gaming facility, disposes of ~~the a~~ casino facility or sports gaming facility in any manner other than in the regular course of business, or quits the casino gaming or sports gaming business, any tax owed by that person becomes immediately due and payable, and the person shall pay the tax due, including any applicable penalties and interest. The person's successor shall withhold a sufficient amount of the purchase money to cover the amounts due

and unpaid until the predecessor produces a receipt from the tax 6391  
commissioner showing that the amounts due have been paid or a 6392  
certificate indicating that no taxes are due. If the successor 6393  
fails to withhold purchase money, the successor is personally 6394  
liable, up to the purchase money amount, for amounts that were 6395  
unpaid during the operation of the business by the predecessor. 6396

**Sec. 5753.10.** The tax commissioner may prescribe 6397  
requirements for the keeping of records and pertinent documents, 6398  
for the filing of copies of federal income tax returns and 6399  
determinations, and for computations reconciling federal income 6400  
tax returns with the return required by section 5753.04 of the 6401  
Revised Code. The tax commissioner may require a ~~casino operator~~ 6402  
taxpayer, by rule or by notice served on the ~~casino operator~~ 6403  
taxpayer, to keep records and other documents that the tax 6404  
commissioner considers necessary to show the extent to which the 6405  
~~casino operator taxpayer~~ is subject to this chapter. The records 6406  
and other documents shall be open to inspection by the tax 6407  
commissioner during business hours, and shall be preserved for a 6408  
period of four years unless the tax commissioner, in writing, 6409  
consents to their destruction within that period, or by order 6410  
served on the ~~casino operator taxpayer~~ requires that they be 6411  
kept longer. If the records are normally kept electronically by 6412  
the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ 6413  
shall provide the records to the tax commissioner electronically 6414  
at the tax commissioner's request. 6415

Any information required by the tax commissioner under 6416  
this section is confidential under section 5703.21 of the 6417  
Revised Code. 6418

**Sec. 5753.12.** (A) Notwithstanding any provision of this 6419  
chapter, any person who operates a casino facility without 6420

holding a current, valid license issued under Chapter 3772. of 6421  
the Revised Code or a sports gaming facility without holding a 6422  
current, valid license issued under Chapter 3775. of the Revised 6423  
Code is liable for any amounts, including tax, interest, and 6424  
penalties, imposed under this chapter in the same manner as 6425  
persons that do hold such a license. 6426

(B) The tax commissioner may issue an assessment against a 6427  
person described in division (A) of this section for any amount 6428  
due under this chapter in the same manner provided under section 6429  
5753.07 of the Revised Code. 6430

**Sec. 5902.22.** (A) As used in this section, "armed forces" 6431  
and "veteran" have the same meanings as in section 5903.01 of 6432  
the Revised Code. 6433

(B) The sports gaming profits veterans fund is hereby 6434  
created in the state treasury. Interest earned on the moneys in 6435  
the fund shall be credited to the fund. The director of veterans 6436  
services shall use all moneys credited to the fund for the 6437  
following purposes: 6438

(1) For the direct benefit of veterans and their spouses 6439  
and dependents, for the following purposes: 6440

(a) Job training or assistance for job retraining; 6441

(b) Assistance during a period of unemployment due to 6442  
prolonged physical or mental illness or disability of the 6443  
veteran resulting from service in the armed forces; 6444

(c) Individual counseling or family counseling programs; 6445

(d) Family support group programs or programs for children 6446  
of members of the armed forces; 6447

(e) Honor guard services. 6448

(2) To provide additional funding to a county veterans service commission to alleviate inequality of funding among such commissions; 6449  
6450  
6451

(3) To provide additional funding to a county veterans service commission in response to an emergency or declared disaster; 6452  
6453  
6454

(4) To provide additional funding to an Ohio veterans home established under Chapter 5907. of the Revised Code; 6455  
6456

(5) To provide funding to a program administered by the Ohio national guard that provides support to members of the armed forces and their families, especially during deployments. 6457  
6458  
6459

**Section 2.** That existing sections 109.572, 121.95, 718.031, 718.08, 2915.081, 2935.01, 3123.89, 3123.90, 3770.03, 3770.06, 3770.07, 3770.10, 3772.01, 3772.02, 3772.03, 3772.031, 3772.04, 3772.062, 3772.07, 5703.21, 5747.02, 5747.062, 5747.063, 5747.064, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 of the Revised Code are hereby repealed. 6460  
6461  
6462  
6463  
6464  
6465  
6466

**Section 3.** That section 3772.28 of the Revised Code is hereby repealed. 6467  
6468

**Section 4.** (A) The Executive Director of the Ohio Casino Control Commission shall designate a universal start date for sports gaming that is not later than January 1, 2023. No person shall offer sports gaming in this state before the universal start date. 6469  
6470  
6471  
6472  
6473

(B) (1) The Executive Director of the Ohio Casino Control Commission shall set a series of deadlines by which persons must apply for sports gaming licenses under Chapter 3775. of the Revised Code, as enacted by this act, in order to begin 6474  
6475  
6476  
6477

operating under the licenses on the universal start date, 6478  
including the following deadlines: 6479

(a) An earlier deadline for applications associated with a 6480  
type A sports gaming proprietor and its designated first mobile 6481  
management services provider, with a type B sports gaming 6482  
proprietor, or with a type C sports gaming proprietor; 6483

(b) A later deadline for applications associated with a 6484  
type A sports gaming proprietor's designated second mobile 6485  
management services provider or with a type C sports gaming 6486  
host. 6487

(2) The Commission shall process applications for type C 6488  
sports gaming host licenses in an order that creates equity 6489  
among applications from all areas of the state. 6490

(3) If a person applies for a sports gaming license after 6491  
the applicable deadline, the Commission is not required to 6492  
review the application in time to issue the person a license 6493  
before the universal start date. 6494

(C) During the period beginning on the effective date of 6495  
this section and ending on June 30, 2023, all of the following 6496  
apply: 6497

(1) At the request of an applicant for a sports gaming 6498  
license under Chapter 3775. of the Revised Code, as enacted by 6499  
this act, the Executive Director of the Ohio Casino Control 6500  
Commission may issue a provisional sports gaming license of the 6501  
applicable type to the applicant, so long as the applicant has 6502  
submitted a completed application for the license, including 6503  
paying the required application fee. The Commission may 6504  
prescribe by rule the requirements to receive a provisional 6505  
sports gaming license, including additional application and 6506

license fees. 6507

(2) In evaluating a request for a provisional sports 6508  
gaming license, the Executive Director may consider the 6509  
applicant's apparent eligibility for a sports gaming license 6510  
under Chapter 3775. of the Revised Code, as enacted by this act, 6511  
including whether the applicant has previously undergone a 6512  
suitability investigation similar to the investigation the 6513  
applicant must undergo to receive the sports gaming license. 6514

(3) The Executive Director shall determine the period for 6515  
which a provisional sports gaming license is valid, provided 6516  
that the period shall not exceed three months. The Executive 6517  
Director may renew a provisional sports gaming license for one 6518  
additional period not to exceed three months. 6519

**Section 5.** (A) The Joint Committee on Sports Gaming is 6520  
established. The Committee consists of six members. The Speaker 6521  
of the House of Representatives shall appoint to the Committee 6522  
three members of the House of Representatives, and the President 6523  
of the Senate shall appoint to the Committee three members of 6524  
the Senate. Not more than two members appointed from each 6525  
chamber may be members of the same political party. The Speaker 6526  
of the House of Representatives and the President of the Senate 6527  
shall designate co-chairpersons of the Committee. 6528

(B) The Committee shall monitor the implementation of 6529  
sports gaming under this act and shall report its 6530  
recommendations, if any, to the General Assembly. 6531

(C) Any study, or any expense incurred, in furtherance of 6532  
the Committee's objectives shall be paid for from, or out of, 6533  
the Casino Control Commission Fund or other appropriation 6534  
provided by law. The members shall receive no additional 6535

compensation, but shall be reimbursed for actual and necessary 6536  
expenses incurred in the performance of their official duties. 6537

(D) The Committee ceases to exist on the date that is two 6538  
years after the effective date of this section. 6539

**Section 6.** (A) There is the Select Committee on Sports 6540  
Gaming and Problem Gambling, which shall study all of the 6541  
following: 6542

(1) Whether a portion of the money in the Sports Gaming 6543  
Revenue Fund created under section 5753.031 of the Revised Code, 6544  
as enacted by this act, should be allocated to make grants to 6545  
youth sports programs; 6546

(2) Whether an appropriate amount of the money in the 6547  
Sports Gaming Revenue Fund is allocated to the Problem Sports 6548  
Gaming Fund created under that section; 6549

(3) Whether sports gaming proprietors and the State 6550  
Lottery Commission should be required to develop and implement 6551  
compulsive and problem gambling plans with respect to sports 6552  
gaming, similar to the plans casino operators develop and 6553  
implement under division (A) (6) of section 3772.18 of the 6554  
Revised Code; 6555

(4) Whether the Attorney General should be required to 6556  
develop and implement a compulsive and problem gambling program 6557  
for type II and type III bingo license holders under Chapter 6558  
2915. of the Revised Code to train and assist license holders in 6559  
preventing, and educating participants about, problem gambling. 6560

(B) The Select Committee shall consist of the following 6561  
nine members: 6562

(1) Two members of the Senate appointed by the President 6563

of the Senate;	6564
(2) One member of the Senate appointed by the Senate	6565
Minority Leader;	6566
(3) Two members of the House of Representatives appointed	6567
by the Speaker of the House of Representatives;	6568
(4) One member of the House of Representatives appointed	6569
by the Minority Leader of the House of Representatives;	6570
(5) One member of the public appointed by the President of	6571
the Senate;	6572
(6) One member of the public appointed by the Speaker of	6573
the House of Representatives;	6574
(7) One member of the public appointed by the Governor.	6575
(C) The Select Committee shall elect a chairperson from	6576
among its members. Vacancies on the Select Committee shall be	6577
filled in the manner provided for original appointments. Members	6578
of the Select Committee shall serve without compensation.	6579
(D) Not later than January 1, 2022, the Select Committee	6580
shall submit a report of its findings to the General Assembly.	6581
After it submits the report, the Select Committee shall cease to	6582
exist.	6583
<b>Section 7.</b> The General Assembly, applying the principle	6584
stated in division (B) of section 1.52 of the Revised Code that	6585
amendments are to be harmonized if reasonably capable of	6586
simultaneous operation, finds that the following sections,	6587
presented in this act as composites of the sections as amended	6588
by the acts indicated, are the resulting versions of the	6589
sections in effect prior to the effective date of the sections	6590
as presented in this act:	6591



Section 109.572 of the Revised Code as amended by H.B. 110 6592  
and S.B. 3 of the 134th General Assembly and H.B. 263 and S.B. 6593  
260 of the 133rd General Assembly. 6594

Section 3772.03 of the Revised Code as amended by both 6595  
H.B. 49 and H.B. 132 of the 132nd General Assembly. 6596