

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**S. B. No. 176**

**Senators Antani, Manning**

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**A BILL**

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

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

**Section 1.** That sections 109.32, 109.572, 718.031, 718.08, 18  
2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 19  
2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 20

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

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

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

(2) All annual license fees that are received by the 47  
attorney general under section 2915.08, 2915.081, or 2915.082 of 48  
the Revised Code, and all filing fees received by the attorney 49  
general under divisions (F) and (G) of section 2915.02 of the 50

Revised Code, that are credited to the fund shall be used by the attorney general, or any law enforcement agency in cooperation with the attorney general, for the purposes specified in division (H) of section 2915.10 of the Revised Code and to administer and enforce Chapter 2915. of the Revised Code. ~~The~~

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

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

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

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious

sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, or a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense;

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

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

(2) On receipt of a request pursuant to section 3712.09 or 3721.121 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check with respect to any person who has applied for employment in a position for which a criminal records check is required by those sections. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

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

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

(3) On receipt of a request pursuant to section 173.27, 124  
173.38, 173.381, 3701.881, 5119.34, 5164.34, 5164.341, 5164.342, 125  
or 5123.081 of the Revised Code, a completed form prescribed 126  
pursuant to division (C)(1) of this section, and a set of 127  
fingerprint impressions obtained in the manner described in 128  
division (C)(2) of this section, the superintendent of the 129  
bureau of criminal identification and investigation shall 130  
conduct a criminal records check of the person for whom the 131  
request is made. The superintendent shall conduct the criminal 132  
records check in the manner described in division (B) of this 133  
section to determine whether any information exists that 134  
indicates that the person who is the subject of the request 135  
previously has been convicted of, has pleaded guilty to, or 136  
(except in the case of a request pursuant to section 5164.34, 137  
5164.341, or 5164.342 of the Revised Code) has been found 138  
eligible for intervention in lieu of conviction for any of the 139  
following, regardless of the date of the conviction, the date of 140  
entry of the guilty plea, or (except in the case of a request 141

pursuant to section 5164.34, 5164.341, or 5164.342 of the Revised Code) the date the person was found eligible for intervention in lieu of conviction:

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

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

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

(d) A violation of section 2923.01, 2923.02, or 2923.03 of the Revised Code when the underlying offense that is the object of the conspiracy, attempt, or complicity is one of the offenses

listed in divisions (A) (3) (a) to (c) of this section;	172
(e) A violation of an existing or former municipal ordinance or law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in divisions (A) (3) (a) to (d) of this section.	173 174 175 176
(4) On receipt of a request pursuant to section 2151.86 or 2151.904 of the Revised Code, a completed form prescribed pursuant to division (C) (1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C) (2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:	177 178 179 180 181 182 183 184 185 186 187
(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been	188 189 190 191 192 193 194 195 196 197 198 199 200 201

committed prior to that date, a violation of section 2925.11 of 202  
the Revised Code that is not a minor drug possession offense, 203  
two or more OVI or OVUAC violations committed within the three 204  
years immediately preceding the submission of the application or 205  
petition that is the basis of the request, or felonious sexual 206  
penetration in violation of former section 2907.12 of the 207  
Revised Code; 208

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

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

(a) A violation of section 2151.421, 2903.01, 2903.02, 223  
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 224  
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 225  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 226  
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 227  
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 228  
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 229  
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 230  
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 231



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

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

(6) Upon receipt of a request pursuant to section 5153.111 254  
of the Revised Code, a completed form prescribed pursuant to 255  
division (C) (1) of this section, and a set of fingerprint 256  
impressions obtained in the manner described in division (C) (2) 257  
of this section, the superintendent of the bureau of criminal 258  
identification and investigation shall conduct a criminal 259  
records check in the manner described in division (B) of this 260  
section to determine whether any information exists that 261  
indicates that the person who is the subject of the request 262

previously has been convicted of or pleaded guilty to any of the 263  
following: 264

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

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

(7) On receipt of a request for a criminal records check 285  
from an individual pursuant to section 4749.03 or 4749.06 of the 286  
Revised Code, accompanied by a completed copy of the form 287  
prescribed in division (C) (1) of this section and a set of 288  
fingerprint impressions obtained in a manner described in 289  
division (C) (2) of this section, the superintendent of the 290  
bureau of criminal identification and investigation shall 291  
conduct a criminal records check in the manner described in 292

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

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

(9) On receipt of a request for a criminal records check 319  
from the treasurer of state under section 113.041 of the Revised 320  
Code or from an individual under section 928.03, 4701.08, 321  
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 322  
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 323

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

(10) On receipt of a request pursuant to section 124.74, 344  
718.131, 1121.23, 1315.141, 1733.47, 1761.26, or 5123.169 of the 345  
Revised Code, a completed form prescribed pursuant to division 346  
(C) (1) of this section, and a set of fingerprint impressions 347  
obtained in the manner described in division (C) (2) of this 348  
section, the superintendent of the bureau of criminal 349  
identification and investigation shall conduct a criminal 350  
records check in the manner described in division (B) of this 351  
section to determine whether any information exists that 352  
indicates that the person who is the subject of the request 353  
previously has been convicted of or pleaded guilty to any 354

criminal offense under any existing or former law of this state, 355  
any other state, or the United States. 356

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

(12) On receipt of a request pursuant to section 2151.33 374  
or 2151.412 of the Revised Code, a completed form prescribed 375  
pursuant to division (C) (1) of this section, and a set of 376  
fingerprint impressions obtained in the manner described in 377  
division (C) (2) of this section, the superintendent of the 378  
bureau of criminal identification and investigation shall 379  
conduct a criminal records check with respect to any person for 380  
whom a criminal records check is required under that section. 381  
The superintendent shall conduct the criminal records check in 382  
the manner described in division (B) of this section to 383  
determine whether any information exists that indicates that the 384  
person who is the subject of the request previously has been 385

convicted of or pleaded guilty to any of the following: 386

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

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

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

(a) A disqualifying offense as specified in rules adopted 411  
under section 9.79 and division (B)(2)(b) of section 3796.03 of 412  
the Revised Code if the person who is the subject of the request 413  
is an administrator or other person responsible for the daily 414  
operation of, or an owner or prospective owner, officer or 415

prospective officer, or board member or prospective board member 416  
of, an entity seeking a license from the department of commerce 417  
under Chapter 3796. of the Revised Code; 418

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

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

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

(b) A disqualifying offense as specified in rules adopted 443  
under division (B)(14)(a) of section 3796.04 of the Revised Code 444  
if the person who is the subject of the request is seeking 445

employment with an entity licensed by the state board of 446  
pharmacy under Chapter 3796. of the Revised Code. 447

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

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

(17) On receipt of a request for a criminal records check 471  
under section 147.022 of the Revised Code, a completed form 472  
prescribed under division (C) (1) of this section, and a set of 473  
fingerprint impressions obtained in the manner prescribed in 474  
division (C) (2) of this section, the superintendent of the 475



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

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

(19) On receipt of a request pursuant to section 3775.03 499  
of the Revised Code, a completed form prescribed under division 500  
(C)(1) of this section, and a set of fingerprint impressions 501  
obtained in the manner described in division (C)(2) of this 502  
section, the superintendent of the bureau of criminal 503  
identification and investigation shall conduct a criminal 504  
records check in the manner described in division (B) of this 505  
section and shall request information from the federal bureau of 506

investigation to determine whether any information exists 507  
indicating that the person who is the subject of the request has 508  
been convicted of any offense under any existing or former law 509  
of this state, any other state, or the United States that is a 510  
disqualifying offense as defined in section 3772.07 of the 511  
Revised Code. 512

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

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

(2) If the request received by the superintendent asks for 530  
information from the federal bureau of investigation, the 531  
superintendent shall request from the federal bureau of 532  
investigation any information it has with respect to the person 533  
who is the subject of the criminal records check, including 534  
fingerprint-based checks of national crime information databases 535  
as described in 42 U.S.C. 671 if the request is made pursuant to 536

section 2151.86 or 5104.013 of the Revised Code or if any other 537  
Revised Code section requires fingerprint-based checks of that 538  
nature, and shall review or cause to be reviewed any information 539  
the superintendent receives from that bureau. If a request under 540  
section 3319.39 of the Revised Code asks only for information 541  
from the federal bureau of investigation, the superintendent 542  
shall not conduct the review prescribed by division (B)(1) of 543  
this section. 544

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

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

(5) The superintendent shall send the results of the 559  
criminal records check to the person to whom it is to be sent 560  
not later than the following number of days after the date the 561  
superintendent receives the request for the criminal records 562  
check, the completed form prescribed under division (C)(1) of 563  
this section, and the set of fingerprint impressions obtained in 564  
the manner described in division (C)(2) of this section: 565

(a) If the superintendent is required by division (A) of 566

this section (other than division (A) (3) of this section) to 567  
conduct the criminal records check, thirty; 568

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

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

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

(3) Subject to division (D) of this section, the 591  
superintendent shall prescribe and charge a reasonable fee for 592  
providing a criminal records check under this section. The 593  
person requesting the criminal records check shall pay the fee 594  
prescribed pursuant to this division. In the case of a request 595  
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 596

1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 597  
fee shall be paid in the manner specified in that section. 598

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

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

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

(F)(1) Subject to division (F)(2) of this section, all 622  
information regarding the results of a criminal records check 623  
conducted under this section that the superintendent reports or 624  
sends under division (A)(7) or (9) of this section to the 625  
director of public safety, the treasurer of state, or the 626

person, board, or entity that made the request for the criminal 627  
records check shall relate to the conviction of the subject 628  
person, or the subject person's plea of guilty to, a criminal 629  
offense. 630

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

(G) As used in this section: 640

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

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

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

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

of the Revised Code to participate in the Jon Peterson special 656  
needs scholarship program. 657

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

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

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

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

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

(B) If a person's winnings at a casino facility or sports 676  
gaming facility are an amount for which reporting to the 677  
internal revenue service of the amount is required by section 678  
6041 of the Internal Revenue Code, as amended, ~~the a~~ casino 679  
operator or sports gaming agent shall deduct and withhold 680  
municipal income tax from the person's winnings at the rate of 681  
the tax imposed by the municipal corporation in which the casino 682  
facility or sports gaming facility is located. 683

(C) Amounts deducted and withheld by a casino operator or 684

sports gaming agent are held in trust for the benefit of the 685  
municipal corporation to which the tax is owed. 686

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

(2) Annually, on or before the thirty-first day of 700  
January, a casino operator or sports gaming agent shall file an 701  
annual return electronically with the tax administrator of the 702  
municipal corporation in which the casino facility or sports 703  
gaming facility is located, indicating the total amount deducted 704  
and withheld during the preceding calendar year. The casino 705  
operator or sports gaming agent shall remit electronically with 706  
the annual return any amount that was deducted and withheld and 707  
that was not previously remitted. If the name, address, or 708  
social security number of a person or the amount deducted and 709  
withheld with respect to that person was omitted on a monthly 710  
return for that reporting period, that information shall be 711  
indicated on the annual return. 712

(3) Annually, on or before the thirty-first day of 713  
January, a casino operator or sports gaming agent shall issue an 714



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

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

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

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

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

If the successor fails to withhold purchase money, the 743

successor is personally liable for the payment of the amounts 744  
deducted and withheld and penalties and interest thereon. 745

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

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

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

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

(2) On or before the tenth day of each month, the video 767  
lottery sales agent shall file a return electronically with the 768  
tax administrator of the municipal corporation providing the 769  
names, addresses, and social security numbers of the persons 770  
from whose prize awards amounts were deducted and withheld, the 771  
amount of each such deduction and withholding during the 772

preceding calendar month, the amount of the prize award from 773  
which each such amount was withheld, and any other information 774  
required by the tax administrator. With the return, the video 775  
lottery sales agent shall remit electronically to the tax 776  
administrator all amounts deducted and withheld during the 777  
preceding month. 778

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

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

(5) Annually, on or before the thirty-first day of 797  
January, a video lottery sales agent shall issue an information 798  
return to each person with respect to whom an amount has been 799  
deducted and withheld during the preceding calendar year. The 800  
information return shall show the total amount of municipal 801  
income tax deducted and withheld from the person's prize award 802

by the video lottery sales agent during the preceding year. A 803  
video lottery sales agent shall provide to the tax administrator 804  
of the municipal corporation a copy of each information return 805  
issued under this division. The tax administrator may require 806  
that such copies be transmitted electronically. 807

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

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

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

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

If the successor fails to withhold purchase money, the 828  
successor is personally liable for the payment of the amounts 829  
deducted and withheld and penalties and interest thereon. 830

(G) The failure of a video lottery sales agent to deduct 831

and withhold the required amount from a person's prize award 832  
does not relieve that person from liability for the municipal 833  
income tax with respect to that prize award. 834

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

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

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

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

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

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

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

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

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

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

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

(c) Taxes withheld by a casino operator ~~or by a~~ video 886  
lottery sales agent, or type B sports gaming agent under section 887  
718.031 of the Revised Code are deemed to be paid to the 888  
municipal corporation for which the taxes were withheld on the 889  
date the taxes are withheld from the taxpayer's winnings. 890

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

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

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

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

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

(a) On or before the fifteenth day of the fourth month 915  
after the beginning of the taxable year, twenty-two and one-half 916  
per cent of the tax liability for the taxable year; 917

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

the tax liability for the taxable year;	920
(c) On or before the fifteenth day of the ninth month	921
after the beginning of the taxable year, sixty-seven and one-	922
half per cent of the tax liability for the taxable year;	923
(d) For an individual, on or before the fifteenth day of	924
the first month of the following taxable year, ninety per cent	925
of the tax liability for the taxable year. For a person other	926
than an individual, on or before the fifteenth day of the	927
twelfth month of the taxable year, ninety per cent of the tax	928
liability for the taxable year.	929
(2) When an amended declaration has been filed, the unpaid	930
balance shown due on the amended declaration shall be paid in	931
equal installments on or before the remaining payment dates.	932
(3) On or before the fifteenth day of the fourth month of	933
the year following that for which the declaration or amended	934
declaration was filed, an annual return shall be filed and any	935
balance which may be due shall be paid with the return in	936
accordance with section 718.05 of the Revised Code.	937
(D) (1) In the case of any underpayment of any portion of a	938
tax liability, penalty and interest may be imposed pursuant to	939
section 718.27 of the Revised Code upon the amount of	940
underpayment for the period of underpayment, unless the	941
underpayment is due to reasonable cause as described in division	942
(E) of this section. The amount of the underpayment shall be	943
determined as follows:	944
(a) For the first payment of estimated taxes each year,	945
twenty-two and one-half per cent of the tax liability, less the	946
amount of taxes paid by the date prescribed for that payment;	947
(b) For the second payment of estimated taxes each year,	948



forty-five per cent of the tax liability, less the amount of 949  
taxes paid by the date prescribed for that payment; 950

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

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

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

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

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

(2) The amount of estimated taxes that were paid equals at 974  
least one hundred per cent of the tax liability shown on the 975  
return of the taxpayer for the preceding taxable year, provided 976  
that the immediately preceding taxable year reflected a period 977

of twelve months and the taxpayer filed a return with the 978  
municipal corporation under section 718.05 of the Revised Code 979  
for that year. 980

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

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

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

**Sec. 2915.01.** As used in this chapter: 992

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

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

(C) "Scheme of chance" means a slot machine unless 1000  
authorized under Chapter 3772. of the Revised Code, lottery 1001  
unless authorized under Chapter 3770. of the Revised Code, 1002  
numbers game, pool conducted for profit, or other scheme in 1003  
which a participant gives a valuable consideration for a chance 1004  
to win a prize, but does not include bingo, a skill-based 1005  
amusement machine, or a pool not conducted for profit. "Scheme 1006

of chance" includes the use of an electronic device to reveal 1007  
the results of a game entry if valuable consideration is paid, 1008  
directly or indirectly, for a chance to win a prize. Valuable 1009  
consideration is deemed to be paid for a chance to win a prize 1010  
in the following instances: 1011

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

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

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

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

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

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

(7) A participant may purchase additional game entries by 1030  
using points or credits won as prizes while using the electronic 1031  
device; 1032

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

location; or 1035

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

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

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

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

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

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

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

(3) A deck of cards, dice, gaming table, roulette wheel, 1059  
slot machine, or other apparatus designed for use in connection 1060  
with a game of chance; 1061

(4) Any equipment, device, apparatus, or paraphernalia 1062

1063 specially designed for gambling purposes;

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

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

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

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

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

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

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

1084 (1) An organization that is, ~~and has received from the~~  
1085 ~~internal revenue service a determination letter that currently~~  
1086 ~~is in effect stating that the organization is,~~ exempt from  
1087 federal income taxation under subsection 501(a) and described in  
1088 subsection 501(c) (3) of the Internal Revenue Code;

1089 (2) A volunteer rescue service organization, volunteer  
1090 firefighter's organization, veteran's organization, fraternal

organization, or sporting organization that is exempt from 1091  
federal income taxation under subsection 501(c)(4), (c)(7), (c) 1092  
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 1093

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

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

(J) "Veteran's organization" means any individual post or 1105  
state headquarters of a national veteran's association or an 1106  
auxiliary unit of any individual post of a national veteran's 1107  
association, which post, state headquarters, or auxiliary unit 1108  
is incorporated as a nonprofit corporation and either has 1109  
received a letter from the state headquarters of the national 1110  
veteran's association indicating that the individual post or 1111  
auxiliary unit is in good standing with the national veteran's 1112  
association or has received a letter from the national veteran's 1113  
association indicating that the state headquarters is in good 1114  
standing with the national veteran's association. As used in 1115  
this division, "national veteran's association" means any 1116  
veteran's association that has been in continuous existence as 1117  
such for a period of at least five years and either is 1118  
incorporated by an act of the United States congress or has a 1119  
national dues-paying membership of at least five thousand 1120

persons. 1121

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

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

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

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

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

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

(a) The participants use bingo cards or sheets, including 1145  
paper formats and electronic representation or image formats, 1146  
that are divided into twenty-five spaces arranged in five 1147  
horizontal and five vertical rows of spaces, with each space, 1148  
except the central space, being designated by a combination of a 1149

letter and a number and with the central space being designated 1150  
as a free space. 1151

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

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

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

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

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

(Q) "Bingo game operator" means any person, except 1174  
security personnel, who performs work or labor at the site of 1175  
bingo, including, but not limited to, collecting money from 1176  
participants, handing out bingo cards or sheets or objects to 1177  
cover spaces on bingo cards or sheets, selecting from a 1178



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

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

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

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

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

(T) "Gross receipts" means all money or assets, including 1201  
admission fees, that a person receives from bingo without the 1202  
deduction of any amounts for prizes paid out or for the expenses 1203  
of conducting bingo. "Gross receipts" does not include any money 1204  
directly taken in from the sale of food or beverages by a 1205  
charitable organization conducting bingo, or by a bona fide 1206  
auxiliary unit or society of a charitable organization 1207

conducting bingo, provided all of the following apply: 1208

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

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

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

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

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

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

(2) A veteran's organization that is a post, chapter, or 1233  
organization of veterans, or an auxiliary unit or society of, or 1234  
a trust or foundation for, any such post, chapter, or 1235  
organization organized in the United States or any of its 1236

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

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

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

(W) "Internal Revenue Code" means the "Internal Revenue 1263  
Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter 1264  
amended. 1265

(X) "Youth athletic organization" means any organization, 1266

not organized for profit, that is organized and operated 1267  
exclusively to provide financial support to, or to operate, 1268  
athletic activities for persons who are twenty-one years of age 1269  
or younger by means of sponsoring, organizing, operating, or 1270  
contributing to the support of an athletic team, club, league, 1271  
or association. 1272

(Y) "Youth athletic park organization" means any 1273  
organization, not organized for profit, that satisfies both of 1274  
the following: 1275

(1) It owns, operates, and maintains playing fields that 1276  
satisfy both of the following: 1277

(a) The playing fields are used ~~at least one hundred days~~ 1278  
~~per year~~ for athletic activities by one or more organizations, 1279  
not organized for profit, each of which is organized and 1280  
operated exclusively to provide financial support to, or to 1281  
operate, athletic activities for persons who are eighteen years 1282  
of age or younger by means of sponsoring, organizing, operating, 1283  
or contributing to the support of an athletic team, club, 1284  
league, or association. 1285

(b) The playing fields are not used for any profit-making 1286  
activity at any time during the year. 1287

(2) It uses the proceeds of bingo it conducts exclusively 1288  
for the operation, maintenance, and improvement of its playing 1289  
fields of the type described in division (Y)(1) of this section. 1290

(Z) "Bingo supplies" means bingo cards or sheets; instant 1291  
bingo tickets or cards; electronic bingo aids; raffle tickets; 1292  
punch boards; seal cards; instant bingo ticket dispensers; 1293  
electronic instant bingo systems; and devices for selecting or 1294  
displaying the combination of bingo letters and numbers or 1295

raffle tickets. Items that are "bingo supplies" are not gambling 1296  
devices if sold or otherwise provided, and used, in accordance 1297  
with this chapter. For purposes of this chapter, "bingo 1298  
supplies" are not to be considered equipment used to conduct a 1299  
bingo game. 1300

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

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

(CC) "Raffle" means a form of bingo in which the one or 1321  
more prizes are won by one or more persons who have purchased a 1322  
raffle ticket. The one or more winners of the raffle are 1323  
determined by drawing a ticket stub or other detachable section 1324  
from a receptacle containing ticket stubs or detachable sections 1325

corresponding to all tickets sold for the raffle. "Raffle" does 1326  
not include the drawing of a ticket stub or other detachable 1327  
section of a ticket purchased to attend a professional sporting 1328  
event if both of the following apply: 1329

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

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

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

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

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

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

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

(2) The annual license fee required under section 2915.08 1352  
of the Revised Code; 1353

(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;	1354 1355
(4) Audits and accounting services;	1356
(5) Safes;	1357
(6) Cash registers;	1358
(7) Hiring security personnel;	1359
(8) Advertising bingo;	1360
(9) Renting premises in which to conduct a bingo session;	1361
(10) Tables and chairs;	1362
(11) Expenses for maintaining and operating a charitable organization's facilities, including, but not limited to, a post home, club house, lounge, tavern, or canteen and any grounds attached to the post home, club house, lounge, tavern, or canteen;	1363 1364 1365 1366 1367
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	1368 1369
(13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division <del>(B) (1)</del> <u>(F) (1)</u> of section 2915.08 of the Revised Code.	1370 1371 1372 1373
(HH) "Person" has the same meaning as in section 1.59 of the Revised Code and includes any firm or any other legal entity, however organized.	1374 1375 1376
(II) "Revoke" means to void permanently all rights and privileges of the holder of a license issued under section 2915.08, 2915.081, or 2915.082 of the Revised Code or a charitable gaming license issued by another jurisdiction.	1377 1378 1379 1380

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

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

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

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

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

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

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

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

(2) It performs no gaming functions.



(3) It does not contain a video display monitor or generate noise.	1409 1410
(4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations.	1411 1412
(5) It does not simulate or display rolling or spinning reels.	1413 1414
(6) It is incapable of determining whether a dispensed bingo ticket or card is a winning or nonwinning ticket or card and requires a winning ticket or card to be paid by a bingo game operator.	1415 1416 1417 1418
(7) It may provide accounting and security features to aid in accounting for the instant bingo tickets or cards it dispenses.	1419 1420 1421
(8) It is not part of an electronic network and is not interactive.	1422 1423
(OO) (1) "Electronic bingo aid" means an electronic device used by a participant to monitor bingo cards or sheets purchased at the time and place of a bingo session and that does all of the following:	1424 1425 1426 1427
(a) It provides a means for a participant to input numbers and letters announced by a bingo caller.	1428 1429
(b) It compares the numbers and letters entered by the participant to the bingo faces previously stored in the memory of the device.	1430 1431 1432
(c) It identifies a winning bingo pattern.	1433
(2) "Electronic bingo aid" does not include any device into which a coin, currency, token, or an equivalent is inserted	1434 1435

to activate play. 1436

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

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

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

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

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

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

(SS) "Charitable instant bingo organization" means an 1462  
organization that is exempt from federal income taxation under 1463  
subsection 501(a) and described in subsection 501(c) (3) of the 1464

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

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

(1) The name of the game; 1480

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

(3) The form number; 1482

(4) The ticket count; 1483

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

(6) The cost per play; 1488

(7) The serial number of the game. 1489

(UU) (1) "Skill-based amusement machine" means a 1490  
mechanical, video, digital, or electronic device that rewards 1491  
the player or players, if at all, only with merchandise prizes 1492

or with redeemable vouchers redeemable only for merchandise 1493  
prizes, provided that with respect to rewards for playing the 1494  
game all of the following apply: 1495

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

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

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

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

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

(2) A device shall not be considered a skill-based 1517  
amusement machine and shall be considered a slot machine if it 1518  
pays cash or one or more of the following apply: 1519

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

players playing the game.	1522
(b) Any reward of redeemable vouchers is not based solely	1523
on the player achieving the object of the game or the player's	1524
score;	1525
(c) The outcome of the game, or the value of the	1526
redeemable voucher or merchandise prize awarded for winning the	1527
game, can be controlled by a source other than any player	1528
playing the game.	1529
(d) The success of any player is or may be determined by a	1530
chance event that cannot be altered by player actions.	1531
(e) The ability of any player to succeed at the game is	1532
determined by game features not visible or known to the player.	1533
(f) The ability of the player to succeed at the game is	1534
impacted by the exercise of a skill that no reasonable player	1535
could exercise.	1536
(3) All of the following apply to any machine that is	1537
operated as described in division (UU)(1) of this section:	1538
(a) As used in division (UU) of this section, "game" and	1539
"play" mean one event from the initial activation of the machine	1540
until the results of play are determined without payment of	1541
additional consideration. An individual utilizing a machine that	1542
involves a single game, play, contest, competition, or	1543
tournament may be awarded redeemable vouchers or merchandise	1544
prizes based on the results of play.	1545
(b) Advance play for a single game, play, contest,	1546
competition, or tournament participation may be purchased. The	1547
cost of the contest, competition, or tournament participation	1548
may be greater than a single noncontest, competition, or	1549

tournament play. 1550

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

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

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

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

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

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

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

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

(XX) "Pool not conducted for profit" means a scheme in 1573  
which a participant gives a valuable consideration for a chance 1574  
to win a prize and the total amount of consideration wagered is 1575  
distributed to a participant or participants. 1576

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

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

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

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

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

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

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

(e) The device predetermines the prize results and stores those results for delivery at the time the sweepstakes entry

results are revealed. 1606

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

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

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

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

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

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

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

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

(BBB) "Sweepstakes" means any game, contest, advertising 1629  
scheme or plan, or other promotion where consideration is not 1630  
required for a person to enter to win or become eligible to 1631  
receive any prize, the determination of which is based upon 1632  
chance. "Sweepstakes" does not include bingo as authorized under 1633



this chapter, pari-mutuel wagering as authorized by Chapter 1634  
3769. of the Revised Code, lotteries conducted by the state 1635  
lottery commission as authorized by Chapter 3770. of the Revised 1636  
Code, and casino gaming as authorized by Chapter 3772. of the 1637  
Revised Code. 1638

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

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

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

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

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

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

(6) The reveal theme, if any, does not require additional 1661  
consideration or award any prize other than any predetermined 1662

prize associated with the electronic instant bingo ticket. 1663

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

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

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

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

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

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

(a) Except as otherwise provided in this division, for (1) 1688  
If the charitable organization was not licensed to conduct bingo 1689  
under this chapter before July 1, 2003, a fee established by the 1690  
attorney general by rule adopted pursuant to section 111.15 of 1691

the Revised Code. 1692

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

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

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

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

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

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

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

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

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

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

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

~~(2)-(C) The application shall be in the form prescribed by 1746  
the attorney general, shall be signed and sworn to by the 1747  
applicant, and shall contain all of the following: 1748~~

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

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

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

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

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

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

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

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

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

~~(j)~~ (10) In the case of an applicant seeking to qualify as 1797  
a youth athletic park organization, a statement issued by a 1798  
board or body vested with authority under Chapter 755. of the 1799  
Revised Code for the supervision and maintenance of recreation 1800  
facilities in the territory in which the organization is 1801  
located, certifying that the playing fields owned by the 1802  
organization ~~were used for at least one hundred days during the~~ 1803  
~~year in which the statement is issued, and were open for use to~~ 1804  
all residents of that territory, regardless of race, color, 1805  
creed, religion, sex, or national origin, for athletic 1806  
activities by youth athletic organizations that do not 1807  
discriminate on the basis of race, color, creed, religion, sex, 1808  
or national origin, and that the fields were not used for any 1809

profit-making activity at any time during the year. That type of 1810  
board or body is authorized to issue the statement upon request 1811  
and shall issue the statement if it finds that the applicant's 1812  
playing fields were so used. 1813

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

~~(4)~~ (E) Within thirty days after receiving an initial 1833  
license application from a charitable organization to conduct 1834  
bingo, ~~instant bingo at a bingo session, or instant bingo other~~ 1835  
~~than at a bingo session,~~ the attorney general shall conduct a 1836  
preliminary review of the application and notify the applicant 1837  
regarding any deficiencies. Once an application is deemed 1838  
complete, or beginning on the thirtieth day after the 1839  
application is filed, if the attorney general failed to notify 1840

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

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

~~(2) The attorney general may refuse to grant a license to~~ 1867  
~~any~~ If any of the following applies to an organization, or 1868  
~~revoke or suspend the license of any organization, that does any~~ 1869  
~~of the following or to which any of the following applies~~ the 1870  
attorney general may refuse to grant a license to the 1871



organization, may revoke or suspend the organization's license, 1872  
or may place limits, restrictions, or probationary conditions on 1873  
the organization's license for a limited or indefinite period, 1874  
as determined by the attorney general: 1875

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

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

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

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

(e) The attorney general has good cause to believe that 1894  
the organization will not conduct bingo, ~~instant bingo at a~~ 1895  
~~bingo session, or instant bingo other than at a bingo session~~ in 1896  
accordance with sections 2915.07 to ~~2915.13~~ 2915.15 of the 1897  
Revised Code or with any rule adopted by the attorney general 1898  
pursuant to this ~~section~~ chapter. 1899

(3) If the attorney general has good cause to believe that 1900

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

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

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

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

~~(D)~~ ~~(H)~~ The attorney general shall send notice of any of 1924  
the following actions in writing to the prosecuting attorney and 1925  
sheriff of the county in which the charitable organization will 1926  
conduct bingo, instant bingo at a bingo session, or instant 1927  
bingo other than at a bingo session, as stated in its 1928  
application for a license or amended license, is located and to 1929  
any other law enforcement agency in that county that so 1930

requests, of all of the following: 1931

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

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

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

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

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

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

~~(E)~~ (I) A license issued by the attorney general under this section shall set forth the information contained on the application of the charitable organization that the attorney general determines is relevant, including, but not limited to, the location at which the organization will conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session whether the license is a type I, type II, or type III license, and the days of the week and the times on each of those days when bingo will be conducted. If the attorney general refuses to grant, places limits, restrictions, or probationary conditions on, or revokes or suspends a license, the attorney general shall notify the applicant in writing and specifically identify the reason for the refusal, revocation, limit, restriction, probationary condition, or suspension in narrative form and, if applicable, by identifying the section of the Revised Code violated. The failure of the attorney general 1944  
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to give the written notice of the reasons for the refusal, 1960  
revocation, limit, restriction, probationary condition, or 1961  
suspension or a mistake in the written notice does not affect 1962  
the validity of the attorney general's refusal to grant, or the 1963  
revocation or suspension of, or limit, restriction, or 1964  
probationary condition on, a license. If the attorney general 1965  
fails to give the written notice or if there is a mistake in the 1966  
written notice, the applicant may bring an action to compel the 1967  
attorney general to comply with this division or to correct the 1968  
mistake, but the attorney general's order refusing to grant, or 1969  
placing a limit, restriction, or probationary condition on, or 1970  
revoking or suspending, a license shall not be enjoined during 1971  
the pendency of the action. 1972

~~(F)~~ (J) A charitable organization that has been issued a 1973  
license ~~pursuant to division (B) of~~ under this section but that 1974  
cannot conduct bingo ~~or instant bingo~~ at the location, or on the 1975  
day of the week or at the time, specified on the license due to 1976  
circumstances that make it impractical to do so, or that desires 1977  
to conduct instant bingo, electronic instant bingo, or both 1978  
other than at a bingo session at additional locations not 1979  
identified on the license, may apply in writing, together with 1980  
an application fee of two hundred fifty dollars, to the attorney 1981  
general, at least thirty days prior to a change in or addition 1982  
of a location, day of the week, or time, and request an amended 1983  
license. As applicable, the application shall describe the 1984  
causes making it impractical for the organization to conduct 1985  
bingo ~~or instant bingo~~ in conformity with its license and shall 1986  
indicate the location, days of the week, and times on each of 1987  
those days when it desires to conduct bingo ~~or instant bingo~~ 1988  
and, as applicable, shall indicate the additional locations at 1989  
which it desires to conduct instant bingo, electronic instant 1990

bingo, or both other than at a bingo session. Except as 1991  
otherwise provided in this division, the attorney general shall 1992  
issue the amended license in accordance with division ~~(E)~~(I) of 1993  
this section, and the organization shall surrender its original 1994  
license to the attorney general. The attorney general may refuse 1995  
to grant an amended license according to the terms of division 1996  
~~(B)~~(F) of this section. 1997

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

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

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

~~(J)~~(L) The attorney general, by rule adopted pursuant to 2014  
section 111.15 of the Revised Code, may adopt rules to determine 2015  
the requirements for a charitable organization that is exempt 2016  
from federal income taxation under subsection 501(a) and 2017  
described in subsection 501(c) (3) of the Internal Revenue Code 2018  
to be in good standing in the state. 2019

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

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

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

(C) The attorney general may refuse to issue a distributor  
license to any person to which any of the following applies, or  
to any person that has an officer, partner, or other person who

has an ownership interest of ten per cent or more and to whom 2050  
any of the following applies: 2051

(1) The person, officer, or partner has been convicted of 2052  
a disqualifying offense as determined in accordance with section 2053  
9.79 of the Revised Code. 2054

(2) The person, officer, or partner has made an incorrect 2055  
or false statement that is material to the granting of a license 2056  
in an application submitted to the attorney general under this 2057  
section or in a similar application submitted to a gambling 2058  
licensing authority in another jurisdiction if the statement 2059  
resulted in license revocation through administrative action in 2060  
the other jurisdiction. 2061

(3) The person, officer, or partner has submitted any 2062  
incorrect or false information relating to the application to 2063  
the attorney general under this section, if the information is 2064  
material to the granting of the license. 2065

(4) The person, officer, or partner has failed to correct 2066  
any incorrect or false information that is material to the 2067  
granting of the license in the records required to be maintained 2068  
under division (F) of section 2915.10 of the Revised Code. 2069

(5) The person, officer, or partner has had a license 2070  
related to gambling revoked or suspended under the laws of this 2071  
state, another state, or the United States. 2072

(6) The attorney general has good cause to believe that a 2073  
person, officer, or partner has committed a breach of fiduciary 2074  
duty, theft, or other type of misconduct related to a charitable 2075  
organization that has obtained a bingo license issued under this 2076  
chapter. 2077

(D) The attorney general shall not issue a distributor 2078

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

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

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

(3) No distributor shall purchase bingo supplies for use 2106  
in this state from any person except from a manufacturer issued 2107  
a license under section 2915.082 of the Revised Code or from 2108



another distributor issued a license under this section. Subject 2109  
to division (D) of section 2915.082 of the Revised Code, no 2110  
distributor shall pay for purchased bingo supplies other than by 2111  
check or electronic fund transfer. 2112

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

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

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

(2) An applicant for an electronic instant bingo 2130  
distributor endorsement shall submit the application on a form 2131  
prescribed by the attorney general and shall submit one complete 2132  
set of fingerprints directly to the superintendent of the bureau 2133  
of criminal identification and investigation for the purpose of 2134  
conducting a criminal records check. The applicant shall provide 2135  
the fingerprints using a method the superintendent prescribes 2136  
pursuant to division (C)(2) of section 109.572 of the Revised 2137  
Code and shall fill out the form the superintendent prescribes 2138

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

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

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

(G) The attorney general may suspend, place limits, 2164  
restrictions, or probationary conditions on, or revoke a 2165  
distributor license or an electronic instant bingo distributor 2166  
endorsement, for a limited or indefinite period of time at the 2167  
attorney general's discretion, for any of the following reasons: 2168

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

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

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

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

(b) Any gambling offense. 2180

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

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

(J) Whoever violates division (A) ~~or, (E), or (F)~~ of this 2193  
section is guilty of illegally operating as a distributor. 2194  
Except as otherwise provided in this division, illegally 2195  
operating as a distributor is a misdemeanor of the first degree. 2196  
If the offender previously has been convicted of a violation of 2197

division (A) ~~or, (E), or (F)~~ of this section, illegally 2198  
operating as a distributor is a felony of the fifth degree. 2199

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

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

(2) Upon applying for or renewing a license under this 2211  
section, an applicant shall file with and have approved by the 2212  
attorney general a bond in which the applicant shall be the 2213  
principal obligor, in the sum of fifty thousand dollars, with 2214  
one or more sureties authorized to do business in this state. 2215  
The applicant shall maintain the bond in effect as long as the 2216  
license is valid; however, the liability of the surety under the 2217  
bond shall not exceed an all-time aggregate liability of fifty 2218  
thousand dollars. The bond, which may be in the form of a rider 2219  
to a larger blanket liability bond, shall run to the state and 2220  
to any person who may have a cause of action against the 2221  
principal obligor of the bond for any liability arising out of a 2222  
violation by the obligor of any provision of this chapter or any 2223  
rule adopted pursuant to this chapter. 2224

(C) The attorney general may refuse to issue a 2225  
manufacturer license to any person to which any of the following 2226  
applies, or to any person that has an officer, partner, or other 2227

person who has an ownership interest of ten per cent or more and	2228
to whom any of the following applies:	2229
(1) The person, officer, or partner has been convicted of	2230
a disqualifying offense as determined in accordance with section	2231
9.79 of the Revised Code.	2232
(2) The person, officer, or partner has made an incorrect	2233
or false statement that is material to the granting of a license	2234
in an application submitted to the attorney general under this	2235
section or in a similar application submitted to a gambling	2236
licensing authority in another jurisdiction if the statement	2237
resulted in license revocation through administrative action in	2238
the other jurisdiction.	2239
(3) The person, officer, or partner has submitted any	2240
incorrect or false information relating to the application to	2241
the attorney general under this section, if the information is	2242
material to the granting of the license.	2243
(4) The person, officer, or partner has failed to correct	2244
any incorrect or false information that is material to the	2245
granting of the license in the records required to be maintained	2246
under division (G) of section 2915.10 of the Revised Code.	2247
(5) The person, officer, or partner has had a license	2248
related to gambling revoked or suspended under the laws of this	2249
state, another state, or the United States.	2250
<u>(6) The attorney general has good cause to believe that</u>	2251
<u>the person, officer, or partner has committed a breach of</u>	2252
<u>fiduciary duty, theft, or other type of misconduct, related to a</u>	2253
<u>charitable organization that has obtained a bingo license under</u>	2254
<u>this chapter.</u>	2255
(D) (1) No manufacturer shall sell, offer to sell, or	2256

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

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

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

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

(3) An applicant for an electronic instant bingo 2283  
manufacturer endorsement shall submit the application on a form 2284  
prescribed by the attorney general and shall submit one complete 2285  
set of fingerprints directly to the superintendent of the bureau 2286

of criminal identification and investigation for the purpose of 2287  
conducting a criminal records check. The applicant shall provide 2288  
the fingerprints using a method the superintendent prescribes 2289  
pursuant to division (C) (2) of section 109.572 of the Revised 2290  
Code and shall fill out the form the superintendent prescribes 2291  
pursuant to division (C) (1) of that section. Upon receiving an 2292  
application for an electronic instant bingo manufacturer 2293  
endorsement, the attorney general shall request the 2294  
superintendent, or a vendor approved by the bureau, to conduct a 2295  
criminal records check based on the applicant's fingerprint 2296  
impressions in accordance with division (A) (18) of that section. 2297  
The applicant shall pay any fee required under division (C) (3) 2298  
of that section. 2299

(4) The attorney general shall not issue an electronic 2300  
instant bingo manufacturer endorsement to an applicant unless 2301  
the attorney general has received the results of the criminal 2302  
records check described in division (E) (3) of this section. The 2303  
attorney general shall not issue an electronic instant bingo 2304  
manufacturer endorsement to an applicant if the applicant, any 2305  
officer or partner of the applicant, or any person who has an 2306  
ownership interest of ten per cent or more in the applicant has 2307  
violated any existing or former law or rule of this state, any 2308  
other state, or the United States that is substantially 2309  
equivalent to any provision of this chapter or any rule adopted 2310  
by the attorney general under this chapter. 2311

(F) (1) The attorney general may suspend, place limits, 2312  
restrictions, or probationary conditions on, or revoke a 2313  
manufacturer license or an electronic instant bingo manufacturer 2314  
endorsement for a limited or indefinite period of time for any 2315  
of the following reasons: 2316

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

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

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

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

(ii) Any gambling offense. 2328

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

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

(b) If the cost of processing a particular application and 2341  
investigating the applicant's suitability exceeds the amount of 2342  
the application and renewal fee, the attorney general may charge 2343  
the applicant an additional fee as necessary to cover that cost. 2344



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

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

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

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

**Sec. 2915.09.** (A) No charitable organization that conducts 2370  
bingo shall fail to do any of the following: 2371

(1) Own all of the equipment used to conduct bingo or 2372  
lease that equipment from a charitable organization that is 2373

licensed to conduct bingo, or from the landlord of a premises 2374  
where bingo is conducted, for a rental rate that is not more 2375  
than is customary and reasonable for that equipment; 2376

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

(3) Use, or give, donate, or otherwise transfer, all of 2397  
the net profit derived from bingo, ~~other than instant bingo,~~ 2398  
described in division (O) (1) of section 2915.01 of the Revised 2399  
Code for a charitable purpose listed in its license application 2400  
and described in division (V) of section 2915.01 of the Revised 2401  
Code, or distribute all of the net profit from the proceeds of 2402  
the sale of instant bingo or electronic instant bingo as stated 2403  
in its license application and in accordance with section 2404

2915.101 of the Revised Code, as applicable. 2405

(B) No charitable organization that conducts a bingo game 2406  
described in division (O) (1) of section 2915.01 of the Revised 2407  
Code shall fail to do any of the following: 2408

(1) Conduct the bingo game on premises that are owned by 2409  
the charitable organization, on premises that are owned by 2410  
another charitable organization and leased from that charitable 2411  
organization for a rental rate not in excess of the lesser of 2412  
six hundred dollars per bingo session or forty-five per cent of 2413  
the gross receipts of the bingo session, on premises that are 2414  
leased from a person other than a charitable organization for a 2415  
rental rate that is not more than is customary and reasonable 2416  
for premises that are similar in location, size, and quality but 2417  
not in excess of four hundred fifty dollars per bingo session, 2418  
or on premises that are owned by a person other than a 2419  
charitable organization, that are leased from that person by 2420  
another charitable organization, and that are subleased from 2421  
that other charitable organization by the charitable 2422  
organization for a rental rate not in excess of four hundred 2423  
fifty dollars per bingo session. No charitable organization is 2424  
required to pay property taxes or assessments on premises that 2425  
the charitable organization leases from another person to 2426  
conduct bingo sessions. If the charitable organization leases 2427  
from a person other than a charitable organization the premises 2428  
on which it conducts bingo sessions, the lessor of the premises 2429  
shall provide the premises to the organization and shall not 2430  
provide the organization with bingo game operators, security 2431  
personnel, concessions or concession operators, bingo supplies, 2432  
or any other type of service. A charitable organization shall 2433  
not lease or sublease premises that it owns or leases to more 2434  
than three other charitable organizations per calendar week for 2435

conducting bingo sessions on the premises. A person that is not 2436  
a charitable organization shall not lease premises that it owns, 2437  
leases, or otherwise is empowered to lease to more than three 2438  
charitable organizations per calendar week for conducting bingo 2439  
sessions on the premises. In no case shall more than nine bingo 2440  
sessions be conducted on any premises in any calendar week. 2441

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

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

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

(1) Pay any compensation to a bingo game operator for 2450  
operating a bingo session that is conducted by the charitable 2451  
organization or for preparing, selling, or serving food or 2452  
beverages at the site of the bingo session, permit any auxiliary 2453  
unit or society of the charitable organization to pay 2454  
compensation to any bingo game operator who prepares, sells, or 2455  
serves food or beverages at a bingo session conducted by the 2456  
charitable organization, or permit any auxiliary unit or society 2457  
of the charitable organization to prepare, sell, or serve food 2458  
or beverages at a bingo session conducted by the charitable 2459  
organization, if the auxiliary unit or society pays any 2460  
compensation to the bingo game operators who prepare, sell, or 2461  
serve the food or beverages; 2462

(2) Pay consulting fees to any person for any services 2463  
performed in relation to the bingo session; 2464

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

(4) Except as otherwise provided in division (C) (4) of this section, conduct more than three bingo sessions in any seven-day period. A volunteer firefighter's organization or a volunteer rescue service organization that conducts not more than five bingo sessions in a calendar year may conduct more than three bingo sessions in a seven-day period after notifying the attorney general when it will conduct the sessions.

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

(6) Conduct a bingo session at any time during the eight-hour period between two a.m. and ten a.m., at any time during, or within ten hours of, a bingo game conducted for amusement only pursuant to section 2915.12 of the Revised Code, at any premises not specified on its license, or on any day of the week or during any time period not specified on its license. Division (A) (6) of this section does not prohibit the sale of instant bingo tickets beginning at nine a.m. for a bingo session that begins at ten a.m. If circumstances make it impractical for the charitable organization to conduct a bingo session at the premises, or on the day of the week or at the time, specified on its license, or if a charitable organization wants to conduct bingo sessions on a day of the week or at a time other than the day or time specified on its license, the charitable organization may apply in writing to the attorney general for an amended license pursuant to division ~~(F)~~ (J) of section 2915.08

of the Revised Code. A charitable organization may apply twice 2495  
in each calendar year for an amended license to conduct bingo 2496  
sessions on a day of the week or at a time other than the day or 2497  
time specified on its license. If the amended license is 2498  
granted, the organization may conduct bingo sessions at the 2499  
premises, on the day of the week, and at the time specified on 2500  
its amended license. 2501

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

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

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

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

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

(i) For any single participant, not more than ninety bingo 2519  
faces can be played using an electronic bingo aid or aids. 2520

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

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

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

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

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

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

(12) Permit any person the charitable organization knows, 2549  
or should have known, to be under eighteen years of age to play 2550  
bingo described in division (0) (1) of section 2915.01 of the 2551  
Revised Code. 2552

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

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

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

(E) Notwithstanding division (B) (1) of this section, a 2574  
charitable organization that, prior to December 6, 1977, has 2575  
entered into written agreements for the lease of premises it 2576  
owns to another charitable organization or other charitable 2577  
organizations for the conducting of bingo sessions so that more 2578  
than two bingo sessions are conducted per calendar week on the 2579  
premises, and a person that is not a charitable organization and 2580  
that, prior to December 6, 1977, has entered into written 2581  
agreements for the lease of premises it owns to charitable 2582



organizations for the conducting of more than two bingo sessions 2583  
per calendar week on the premises, may continue to lease the 2584  
premises to those charitable organizations, provided that no 2585  
more than four sessions are conducted per calendar week, that 2586  
the lessor organization or person has notified the attorney 2587  
general in writing of the organizations that will conduct the 2588  
sessions and the days of the week and the times of the day on 2589  
which the sessions will be conducted, that the initial lease 2590  
entered into with each organization that will conduct the 2591  
sessions was filed with the attorney general prior to December 2592  
6, 1977, and that each organization that will conduct the 2593  
sessions was issued a license to conduct bingo games by the 2594  
attorney general prior to December 6, 1977. 2595

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

(G) Whoever violates division (A) (2) of this section is 2599  
guilty of illegally conducting a bingo game, a felony of the 2600  
fourth degree. Except as otherwise provided in this division, 2601  
whoever violates division (A) (1) or (3), (B) (1), (2), or (3), 2602  
(C) (1) to ~~(12)~~(11), or (D) of this section is guilty of a minor 2603  
misdemeanor. If the offender previously has been convicted of a 2604  
violation of division (A) (1) or (3), (B) (1), (2), or (3), (C) (1) 2605  
to (11), or (D) of this section, a violation of division (A) (1) 2606  
or (3), (B) (1), (2), or (3), (C), or (D) of this section is a 2607  
misdemeanor of the first degree. Whoever violates division (C) 2608  
(12) of this section is guilty of a misdemeanor of the first 2609  
degree, or if the offender previously has been convicted of a 2610  
violation of division (C) (12) of this section, a felony of the 2611  
fourth degree. 2612

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

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

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

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

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

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

(4) Permit any person whom the organization knows or 2639  
should have known has been convicted of a felony or gambling 2640  
offense in any jurisdiction to be a bingo game operator in the 2641

conduct of instant bingo;	2642
(5) Purchase or lease supplies used to conduct instant bingo or punch board games from any person except a distributor licensed under section 2915.081 of the Revised Code;	2643 2644 2645
(6) Sell or provide any instant bingo ticket or card for a price different from the price printed on it by the manufacturer on either the instant bingo ticket or card or on the game flare;	2646 2647 2648
(7) Sell an instant bingo ticket or card to a person under eighteen years of age;	2649 2650
(8) Fail to keep unsold instant bingo tickets or cards for less than three years;	2651 2652
(9) Pay any compensation to a bingo game operator for conducting instant bingo that is conducted by the organization or for preparing, selling, or serving food or beverages at the site of the instant bingo game, permit any auxiliary unit or society of the organization to pay compensation to any bingo game operator who prepares, sells, or serves food or beverages at an instant bingo game conducted by the organization, or permit any auxiliary unit or society of the organization to prepare, sell, or serve food or beverages at an instant bingo game conducted by the organization, if the auxiliary unit or society pays any compensation to the bingo game operators who prepare, sell, or serve the food or beverages;	2653 2654 2655 2656 2657 2658 2659 2660 2661 2662 2663 2664
(10) Pay fees to any person for any services performed in relation to an instant bingo game, except as provided in division (D) of section 2915.093 of the Revised Code;	2665 2666 2667
(11) Pay fees to any person who provides refreshments to the participants in an instant bingo game;	2668 2669

(12) (a) Allow instant bingo tickets or cards to be sold to 2670  
bingo game operators at a premises at which the organization 2671  
sells instant bingo tickets or cards or to be sold to employees 2672  
of a D permit holder who are working at a premises at which 2673  
instant bingo tickets or cards are sold; 2674

(b) Division (A) (12) (a) of this section does not prohibit 2675  
a licensed charitable organization or a bingo game operator from 2676  
giving any person an instant bingo ticket as a prize in place of 2677  
a cash prize won by a participant in an instant bingo game. In 2678  
no case shall an instant bingo ticket or card be sold or 2679  
provided for a price different from the price printed on it by 2680  
the manufacturer on either the instant bingo ticket or card or 2681  
on the game flare. 2682

(13) Fail to display its bingo license, and the serial 2683  
numbers of the deal of instant bingo tickets or cards to be 2684  
sold, conspicuously at each premises at which it sells instant 2685  
bingo tickets or cards; 2686

(14) Possess a deal of instant bingo tickets or cards that 2687  
was not purchased from a distributor licensed under section 2688  
2915.081 of the Revised Code as reflected on an invoice issued 2689  
by the distributor that contains all of the information required 2690  
by division (E) of section 2915.10 of the Revised Code; 2691

(15) Fail, once it opens a deal of instant bingo tickets 2692  
or cards, to continue to sell the tickets or cards in that deal 2693  
until the tickets or cards with the top two highest tiers of 2694  
prizes in that deal are sold; 2695

(16) Possess bingo supplies that were not obtained in 2696  
accordance with ~~sections 2915.01 to 2915.13 of the Revised Code~~ 2697  
this chapter. 2698

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

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

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

**Sec. 2915.093.** (A) As used in this section, "retail income 2718  
from all commercial activity" means the income that a person 2719  
receives from the provision of goods, services, or activities 2720  
that are provided at the location where instant bingo other than 2721  
at a bingo session is conducted, including the sale of instant 2722  
bingo tickets. A religious organization that is exempt from 2723  
federal income taxation under subsection 501(a) and described in 2724  
subsection 501(c) (3) of the Internal Revenue Code, at not more 2725  
than one location at which it conducts its charitable programs, 2726  
may include donations from its members and guests as retail 2727  
income. 2728

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

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

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

(D) The owner or lessor of a location that enters into a 2754  
contract pursuant to division (B) of this section shall pay the 2755  
full gross profit to the charitable instant bingo organization, 2756  
in return for the deal of instant bingo tickets. The owner or 2757  
lessor may retain the money that the owner or lessor receives 2758

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

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

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

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

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

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

(2) That the charitable instant bingo organization has 2784  
entered into a written contract pursuant to division (B) of this 2785  
section with a new owner or lessor of a location; 2786

(3) That the charitable instant bingo organization is 2787

aware of conduct by the owner or lessor of a location at which 2788  
instant bingo is conducted that is in violation of this chapter. 2789

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

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

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

(1) An itemized list of the gross receipts of each bingo 2814  
session, each game of instant bingo by serial number, each 2815  
electronic instant bingo game by serial number, each raffle, 2816  
each punch board game, and each game of chance, and an itemized 2817



list of the gross profits of each game of instant bingo by	2818
<u>serial number and each electronic instant bingo game by serial</u>	2819
<u>number;</u>	2820
(2) An itemized list of all expenses, other than prizes,	2821
that are incurred in conducting bingo <del>or instant bingo</del> , the name	2822
of each person to whom the expenses are paid, and a receipt for	2823
all of the expenses;	2824
(3) A list of all prizes awarded during each bingo	2825
session, each raffle, each punch board game, and each game of	2826
chance conducted by the charitable organization, the total	2827
prizes awarded from each game of instant bingo by serial number	2828
<u>and each electronic instant bingo game by serial number</u> , and the	2829
name, address, and social security number of all persons who are	2830
winners of prizes of six hundred dollars or more in value;	2831
(4) An itemized list of the recipients of the net profit	2832
of the bingo or game of chance, including the name and address	2833
of each recipient to whom the money is distributed, and if the	2834
organization uses the net profit of bingo, or the money or	2835
assets received from a game of chance, for any charitable or	2836
other purpose set forth in division (V) of section 2915.01,	2837
division (D) of section 2915.02, or section 2915.101 of the	2838
Revised Code, a list of each purpose and an itemized list of	2839
each expenditure for each purpose;	2840
(5) The number of persons who participate in any bingo	2841
session or game of chance that is conducted by the charitable	2842
organization;	2843
(6) A list of receipts from the sale of food and beverages	2844
by the charitable organization or one of its auxiliary units or	2845
societies, if the receipts were excluded from gross receipts	2846

under division (T) of section 2915.01 of the Revised Code; 2847

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

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

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

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

(E) The attorney general may adopt rules in accordance 2871  
with Chapter 119. of the Revised Code that establish standards 2872  
of accounting, record keeping, and reporting to ensure that 2873  
gross receipts from bingo or games of chance are properly 2874  
accounted for. 2875

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

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

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

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

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

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

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

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

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

- (H) The attorney general or any law enforcement agency may do all of the following:
- (1) Investigate any charitable organization, distributor, or manufacturer or any officer, agent, trustee, member, or employee of the organization, distributor, or manufacturer;
  - (2) Examine the accounts and records of the charitable organization, distributor, or manufacturer or of any officer, agent, trustee, member, or employee of the organization, distributor, or manufacturer;
  - (3) Conduct inspections, audits, and observations of bingo or games of chance;
  - (4) Conduct inspections of the premises where bingo or games of chance are conducted or where bingo supplies are manufactured or distributed;
  - (5) Take any other necessary and reasonable action to determine if a violation of any provision of ~~sections 2915.01 to 2915.13 of the Revised Code~~ this chapter has occurred and to determine whether section 2915.11 of the Revised Code has been complied with.
- If any law enforcement agency has reasonable grounds to believe that a charitable organization, distributor, or manufacturer or an officer, agent, trustee, member, or employee of the organization, distributor, or manufacturer has violated any provision of this chapter, the law enforcement agency may proceed by action in the proper court to enforce this chapter, provided that the law enforcement agency shall give written notice to the attorney general when commencing an action as described in this division.
- (I) No person shall destroy, alter, conceal, withhold, or

deny access to any accounts or records of a charitable 2933  
organization, distributor, or manufacturer that have been 2934  
requested for examination, or obstruct, impede, or interfere 2935  
with any inspection, audit, or observation of bingo or a game of 2936  
chance ~~or~~, of premises where bingo or a game of chance is 2937  
conducted, or of premises where bingo supplies are manufactured 2938  
or distributed, or refuse to comply with any reasonable request 2939  
of, or obstruct, impede, or interfere with any other reasonable 2940  
action undertaken by, the attorney general or a law enforcement 2941  
agency pursuant to division (H) of this section. 2942

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

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

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

(a) For the first two hundred fifty thousand dollars, or a 2955  
greater amount prescribed by the attorney general to adjust for 2956  
changes in prices as measured by the consumer price index as 2957  
defined in section 325.18 of the Revised Code and other factors 2958  
affecting the organization's expenses, as defined in division 2959  
(GG) of section 2915.01 of the Revised Code, or less of net 2960  
profit from the proceeds of the sale of instant bingo or 2961  
electronic instant bingo generated in a calendar year: 2962

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

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

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

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

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

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

(2) If a veteran's organization, a fraternal organization, 2988  
or a sporting organization does not distribute the full 2989  
percentages specified in divisions (A) (1) (a) and (b) of this 2990  
section for the purposes specified in those divisions, the 2991

organization shall distribute the balance of the net profit from 2992  
the proceeds of the sale of instant bingo or electronic instant 2993  
bingo not distributed or retained for those purposes to an 2994  
organization described in division (V) (1) of section 2915.01 of 2995  
the Revised Code. 2996

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

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

**Sec. 2915.12.** (A) Sections 2915.07 to ~~2915.11~~ 2915.15 of 3017  
the Revised Code do not apply to bingo games that are conducted 3018  
for the purpose of amusement only. A bingo game is conducted for 3019  
the purpose of amusement only if it complies with all of the 3020  
requirements specified in either division (A) (1) or (2) of this 3021

section: 3022

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

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

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

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

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

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

(e) The number of players participating in the bingo game 3047  
does not exceed fifty. 3048

(2) (a) The participants do not pay money or any other 3049



thing of value as an admission fee, and no participant is 3050  
charged more than twenty-five cents to purchase a bingo card or 3051  
sheet, objects to cover the spaces, or other devices used in 3052  
playing bingo. 3053

(b) The total amount of money paid by all of the 3054  
participants for bingo cards or sheets, objects to cover the 3055  
spaces, or other devices used in playing bingo does not exceed 3056  
one hundred dollars. 3057

(c) All of the money paid for bingo cards or sheets, 3058  
objects to cover spaces, or other devices used in playing bingo 3059  
is used only to pay winners monetary and nonmonetary prizes and 3060  
to provide refreshments. 3061

(d) The total value of all prizes awarded during the game 3062  
does not exceed one hundred dollars. 3063

(e) No commission, wages, salary, reward, tip, donation, 3064  
gratuity, or other form of compensation, either directly or 3065  
indirectly, and regardless of the source, is paid to any bingo 3066  
game operator for work or labor performed at the site of the 3067  
bingo game. 3068

(f) The bingo game is not conducted during or within ten 3069  
hours of either of the following: 3070

(i) A bingo session during which a charitable bingo game 3071  
is conducted pursuant to sections 2915.07 to ~~2915.11~~ 2915.15 of 3072  
the Revised Code; 3073

(ii) A scheme of chance or game of chance, or bingo 3074  
described in division (O) (2) of section 2915.01 of the Revised 3075  
Code. 3076

(g) All of the participants reside at the premises where 3077

the bingo game is conducted. 3078

(h) The bingo games are conducted on different days of the 3079  
week and not more than twice in a calendar week. 3080

(B) The attorney general or any local law enforcement 3081  
agency may investigate the conduct of a bingo game that 3082  
purportedly is conducted for purposes of amusement only if there 3083  
is reason to believe that the purported amusement bingo game 3084  
does not comply with the requirements of either division (A) (1) 3085  
or (2) of this section. A local law enforcement agency may 3086  
proceed by action in the proper court to enforce this section if 3087  
the local law enforcement agency gives written notice to the 3088  
attorney general when commencing the action. 3089

**Sec. 2915.13.** (A) A veteran's organization, a fraternal 3090  
organization, or a sporting organization authorized to conduct a 3091  
bingo session pursuant to ~~sections 2915.01 to 2915.12 of the~~ 3092  
Revised Code this chapter may conduct instant bingo, electronic 3093  
instant bingo, or both other than at a bingo session under a 3094  
type III license issued under section 2915.08 of the Revised 3095  
Code if all of the following apply: 3096

(1) The veteran's organization, fraternal organization, or 3097  
sporting organization limits the sale of instant bingo or 3098  
electronic instant bingo to twelve hours during any day, 3099  
provided that the sale does not begin earlier than ten a.m. and 3100  
ends not later than two a.m. 3101

(2) The veteran's organization, fraternal organization, or 3102  
sporting organization limits the sale of instant bingo or 3103  
electronic instant bingo to its own premises and to its own 3104  
members and invited guests. 3105

(3) The veteran's organization, fraternal organization, or 3106

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

(B) If a veteran's organization, fraternal organization, 3116  
or sporting organization authorized to conduct instant bingo or 3117  
electronic instant bingo pursuant to division (A) of this 3118  
section is raising money for another organization that is 3119  
described in subsection 509(a) (1), 509(a) (2), or 509(a) (3) of 3120  
the Internal Revenue Code and is either a governmental unit or 3121  
an organization that maintains its principal place of business 3122  
in this state, that is exempt from federal income taxation under 3123  
subsection 501(a) and described in subsection 501(c) (3) of the 3124  
Internal Revenue Code, and that is in good standing in this 3125  
state, the veteran's organization, fraternal organization, or 3126  
sporting organization shall execute a written contract with the 3127  
organization that is described in subsection 509(a) (1), 509(a) 3128  
(2), or 509(a) (3) of the Internal Revenue Code and is either a 3129  
governmental unit or an organization that maintains its 3130  
principal place of business in this state, that is exempt from 3131  
federal income taxation under subsection 501(a) and described in 3132  
subsection 501(c) (3) of the Internal Revenue Code, and that is 3133  
in good standing in this state in order to conduct instant bingo 3134  
or electronic instant bingo. That contract shall include a 3135  
statement of the percentage of the net proceeds that the 3136  
veteran's, fraternal, or sporting organization will be 3137

distributing to the organization that is described in subsection 3138  
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 3139  
and is either a governmental unit or an organization that 3140  
maintains its principal place of business in this state, that is 3141  
exempt from federal income taxation under subsection 501(a) and 3142  
described in subsection 501(c) (3) of the Internal Revenue Code, 3143  
and that is in good standing in this state. 3144

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

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

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

(E) Whoever violates this section is guilty of illegal 3164  
instant bingo or electronic instant bingo conduct. Except as 3165  
otherwise provided in this division, illegal instant bingo or 3166  
electronic instant bingo conduct is a misdemeanor of the first 3167

degree. If the offender previously has been convicted of a 3168  
violation of this section, illegal instant bingo or electronic 3169  
instant bingo conduct is a felony of the fifth degree. 3170

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

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

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

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

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

(1) Possess an electronic instant bingo system that was 3192  
not obtained in accordance with this chapter or with any rule 3193  
adopted under this chapter; 3194

(2) Conduct electronic instant bingo on any day, at any 3195  
time, or on any premises not specified on the organization's 3196

type II or type III license issued under section 2915.08 of the 3197  
Revised Code; 3198

(3) Fail to display both of the following conspicuously at 3199  
each premises in which the charitable organization conducts 3200  
electronic instant bingo: 3201

(a) The charitable organization's bingo license; 3202

(b) The serial number of each deal of electronic instant 3203  
bingo tickets being sold. 3204

(4) Permit any person the charitable organization knows, 3205  
or should have known, to be under eighteen years of age to play 3206  
electronic instant bingo; 3207

(5) Sell or provide to any person an electronic instant 3208  
bingo ticket for a price different from the price displayed on 3209  
the game flare for that deal, except that the charitable 3210  
organization may give a participant who wins an electronic 3211  
instant bingo game an electronic instant bingo ticket as a prize 3212  
in place of a cash prize; 3213

(6) Fail, once an electronic instant bingo deal is begun, 3214  
to continue to sell tickets in that deal until all prizes have 3215  
been awarded; 3216

(7) Permit any person whom the organization knows, or 3217  
should have known, has been convicted of a felony or gambling 3218  
offense in any jurisdiction to be a bingo game operator in the 3219  
conduct of electronic instant bingo; 3220

(8) Permit a bingo game operator to play electronic 3221  
instant bingo; 3222

(9) (a) Except as otherwise provided in division (B) (9) (b) 3223  
of this section, pay compensation to a bingo game operator for 3224

conducting electronic instant bingo. 3225

(b) Division (B) (9) (a) of this section does not prohibit 3226  
an employee of a veteran's organization or fraternal 3227  
organization from redeeming electronic instant bingo tickets or 3228  
vouchers for the organization's members or invited guests, so 3229  
long as no portion of the employee's compensation is paid from 3230  
any bingo receipts. 3231

(10) Pay consulting fees to any person in relation to 3232  
electronic instant bingo. 3233

(C) No person shall sell, offer to sell, or otherwise 3234  
provide or offer to provide an electronic instant bingo system 3235  
to any person for use in this state unless the electronic 3236  
instant bingo system has been approved under section 2915.15 of 3237  
the Revised Code. 3238

(D) The attorney general shall adopt rules under Chapter 3239  
119. of the Revised Code to ensure the integrity of electronic 3240  
instant bingo, including, but not limited to, rules governing 3241  
all of the following: 3242

(1) The requirements to receive a license or endorsement 3243  
to conduct electronic instant bingo; 3244

(2) The location and number of electronic instant bingo 3245  
systems in use; 3246

(3) The times when electronic instant bingo may be 3247  
offered; 3248

(4) Signage requirements in facilities where electronic 3249  
instant bingo is offered; 3250

(5) Electronic instant bingo device and system 3251  
specifications, including reveal features and game themes; 3252

<u>(6) Procedures and standards for the review, approval,</u>	3253
<u>inspection, and monitoring of electronic instant bingo systems,</u>	3254
<u>as described in section 2915.15 of the Revised Code;</u>	3255
<u>(7) Procedures and standards for the review and approval</u>	3256
<u>of any changes to technology, systems, or games licensed or</u>	3257
<u>permitted under this chapter;</u>	3258
<u>(8) The fees to be charged under section 2915.15 of the</u>	3259
<u>Revised Code for review, approval, inspection, and monitoring of</u>	3260
<u>electronic instant bingo systems;</u>	3261
<u>(9) Procedures allowing the attorney general to seek a</u>	3262
<u>summary suspension of a license to conduct electronic instant</u>	3263
<u>bingo or a license to manufacture or distribute electronic</u>	3264
<u>instant bingo systems if the attorney general has good cause to</u>	3265
<u>believe that the person or organization licensed to conduct</u>	3266
<u>electronic instant bingo, or the person or organization licensed</u>	3267
<u>to manufacture or distribute electronic instant bingo systems,</u>	3268
<u>or any of the organization's employees, officers, directors,</u>	3269
<u>agents, representatives, or partners, has violated this chapter</u>	3270
<u>or a rule adopted under this chapter.</u>	3271
<u>(E) Whoever knowingly violates division (A), (B), or (C)</u>	3272
<u>of this section or a rule adopted under division (D) of this</u>	3273
<u>section is guilty of illegal electronic instant bingo conduct.</u>	3274
<u>Illegal electronic instant bingo conduct is a misdemeanor of the</u>	3275
<u>first degree, except that if the offender previously has been</u>	3276
<u>convicted of a violation of division (A) or (B) of this section</u>	3277
<u>or of a rule adopted under division (D) of this section, illegal</u>	3278
<u>instant bingo conduct is a felony of the fifth degree.</u>	3279
<b>Sec. 2915.15.</b> <u>(A) (1) Before selling, offering to sell, or</u>	3280
<u>otherwise providing or offering to provide an electronic instant</u>	3281



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

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

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

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

(b) The attorney general determines that the electronic 3308  
instant bingo system meets the requirements of this chapter and 3309  
of the rules adopted under this chapter. 3310

(B) Any electronic instant bingo system approved for use 3311  
in this state shall have a central server located in Ohio which 3312  
is accessible to the attorney general and shall include an 3313  
internal report management system that records information 3314  
concerning the operation of the system and that meets the 3315  
requirements adopted by the attorney general by rule under 3316  
Chapter 119. of the Revised Code. The internal report management 3317  
system shall permit the attorney general or another person 3318  
designated by the attorney general to access the internal report 3319  
management system, monitor the electronic instant bingo system, 3320  
and remotely deactivate the electronic instant bingo system or 3321  
any aspect of the system. 3322

(C) The attorney general may inspect any electronic 3323  
instant bingo system in use in this state at any time to ensure 3324  
that the system is in compliance with this chapter and with the 3325  
rules adopted under this chapter. If the attorney general 3326  
determines that any person or any electronic instant bingo 3327  
system is in violation of any provision of this chapter or of 3328  
any rule adopted under this chapter, the attorney general may 3329  
order that the violation immediately cease and may deactivate 3330  
the electronic instant bingo system or any aspect of it. 3331

(D) The attorney general may establish by rule adopted 3332  
under Chapter 119. of the Revised Code an annual fee to be paid 3333  
by distributors licensed under section 2915.081 of the Revised 3334  
Code who have electronic instant bingo distributor endorsements 3335  
to their licenses in order to pay the cost of monitoring the 3336  
systems under division (B) of this section and the cost of 3337  
inspecting systems under division (C) of this section. 3338

**Sec. 3770.03.** (A) The state lottery commission shall 3339  
promulgate rules under which a statewide lottery may be 3340

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

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

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

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

(B) The commission shall promulgate rules, in addition to 3363  
those described in division (A) of this section, pursuant to 3364  
Chapter 119. of the Revised Code under which a statewide lottery 3365  
and statewide joint lottery games may be conducted. Subjects 3366  
covered in these rules shall include, but not be limited to, the 3367  
following: 3368

(1) The locations at which lottery tickets may be sold and 3369

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

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

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

(4) The substantive criteria for the licensing of lottery 3390  
sales agents consistent with section 3770.05 of the Revised 3391  
Code, and procedures for revoking or suspending their licenses 3392  
consistent with Chapter 119. of the Revised Code. If 3393  
circumstances, such as the nonpayment of funds owed by a lottery 3394  
sales agent, or other circumstances related to the public 3395  
safety, convenience, or trust, require immediate action, the 3396  
director may suspend a license without affording an opportunity 3397  
for a prior hearing under section 119.07 of the Revised Code. 3398

(5) Special game rules to implement any agreements signed 3399

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

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

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

(D) The commission may promulgate rules, in addition to 3418  
those described in divisions (A) and (B) of this section, that 3419  
establish standards governing the display of advertising and 3420  
celebrity images on lottery tickets and on other items that are 3421  
used in the conduct of, or to promote, the statewide lottery,  3422  
the sports gaming lottery, and statewide joint lottery games. 3423  
Any revenue derived from the sale of advertising displayed on 3424  
lottery tickets and on those other items shall be considered, 3425  
for purposes of section 3770.06 of the Revised Code, to be 3426  
related proceeds in connection with the statewide lottery, the 3427  
sports gaming lottery, or gross proceeds from statewide joint 3428  
lottery games, as applicable. 3429

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

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

**Sec. 3770.06.** (A) There is hereby created the state 3448  
lottery gross revenue fund, which shall be in the custody of the 3449  
treasurer of state but shall not be part of the state treasury. 3450  
All gross revenues received from sales of lottery tickets, 3451  
fines, fees, and related proceeds in connection with the 3452  
statewide lottery, including the sports gaming lottery described 3453  
in section 3770.23 of the Revised Code, and all gross proceeds 3454  
from statewide joint lottery games shall be deposited into the 3455  
fund. The treasurer of state shall invest any portion of the 3456  
fund not needed for immediate use in the same manner as, and 3457  
subject to all provisions of law with respect to the investment 3458  
of, state funds. The treasurer of state shall disburse money 3459  
from the fund on order of the director of the state lottery 3460

commission or the director's designee. 3461

Except for gross proceeds from statewide joint lottery 3462  
games, all revenues of the state lottery gross revenue fund that 3463  
are not paid to holders of winning lottery tickets, that are not 3464  
required to meet short-term prize liabilities, that are not 3465  
credited to lottery sales agents in the form of bonuses, 3466  
commissions, or reimbursements, that are not paid to financial 3467  
institutions to reimburse those institutions for sales agent 3468  
nonsufficient funds, and that are collected from sales agents 3469  
for remittance to insurers under contract to provide sales agent 3470  
bonding services shall be transferred to the state lottery fund, 3471  
which is hereby created in the state treasury. In addition, all 3472  
revenues of the state lottery gross revenue fund that represent 3473  
the gross proceeds from the statewide joint lottery games and 3474  
that are not paid to holders of winning lottery tickets, that 3475  
are not required to meet short-term prize liabilities, that are 3476  
not credited to lottery sales agents in the form of bonuses, 3477  
commissions, or reimbursements, and that are not necessary to 3478  
cover operating expenses associated with those games or to 3479  
otherwise comply with the agreements signed by the governor that 3480  
the director enters into under division (J) of section 3770.02 3481  
of the Revised Code or the rules the commission adopts under 3482  
division (B) (5) of section 3770.03 of the Revised Code shall be 3483  
transferred to the state lottery fund. All investment earnings 3484  
of the fund shall be credited to the fund. Moneys shall be 3485  
disbursed from the fund pursuant to vouchers approved by the 3486  
director. Total disbursements for monetary prize awards to 3487  
holders of winning lottery tickets in connection with the 3488  
statewide lottery, other than the sports gaming lottery, and 3489  
purchases of goods and services awarded as prizes to holders of 3490  
winning lottery tickets shall be of an amount equal to at least 3491

fifty per cent of the total revenue accruing from the sale of 3492  
lottery tickets. 3493

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

The lottery profits education fund shall be used solely 3518  
for the support of elementary, secondary, vocational, and 3519  
special education programs as determined in appropriations made 3520  
by the general assembly, or as provided in applicable bond 3521  
proceedings for the payment of debt service on obligations 3522



issued to pay costs of capital facilities, including those for a 3523  
system of common schools throughout the state pursuant to 3524  
section 2n of Article VIII, Ohio Constitution. When determining 3525  
the availability of money in the lottery profits education fund, 3526  
the director of budget and management may consider all balances 3527  
and estimated revenues of the fund. 3528

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

To provide all or a part of the amounts necessary to fund 3547  
deferred prizes awarded by the commission in connection with the 3548  
statewide lottery, the treasurer of state, in consultation with 3549  
the commission, may invest moneys contained in the deferred 3550  
prizes trust fund which represents proceeds from the statewide 3551  
lottery in obligations of the type permitted for the investment 3552  
of state funds but whose maturities are thirty years or less. 3553

Notwithstanding the requirements of any other section of the Revised Code, to provide all or part of the amounts necessary to fund deferred prizes awarded by the commission in connection with statewide joint lottery games, the treasurer of state, in consultation with the commission, may invest moneys in the trust fund which represent proceeds derived from the statewide joint lottery games in accordance with the rules the commission adopts under division (B) (5) of section 3770.03 of the Revised Code. Investments of the trust fund are not subject to the provisions of division (A) (10) of section 135.143 of the Revised Code limiting to twenty-five per cent the amount of the state's total average portfolio that may be invested in debt interests other than commercial paper and limiting to five per cent the amount that may be invested in debt interests, including commercial paper, of a single issuer.

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

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

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

(E) The state lottery commission shall establish an internal audit plan before the beginning of each fiscal year,

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

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

**Sec. 3770.07.** (A) (1) Except as provided in division (A) (2) 3603  
of this section, lottery prize awards shall be claimed by the 3604  
holder of the winning lottery product, or by the executor or 3605  
administrator, or the trustee of a trust, of the estate of a 3606  
deceased holder of a winning lottery product, in a manner to be 3607  
determined by the state lottery commission, within one hundred 3608  
eighty days after the date on which the prize award was 3609  
announced if the lottery game is an online game, ~~and~~ within one 3610  
hundred eighty days after the close of the game if the lottery 3611  
game is an instant game, and within one hundred eighty days 3612  
after the end of the sporting event or series of sporting events 3613  
on which the wager was placed if the lottery game is the sports 3614

gaming lottery.

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

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

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(2) An eligible person serving on active military duty in  
any branch of the United States armed forces during a war or  
national emergency declared in accordance with federal law may  
submit a delayed claim for a lottery prize award. The eligible  
person shall do so by notifying the state lottery commission  
about the claim not later than the ~~five-three~~ three hundred ~~fortieth-~~  
~~sixtieth~~ day after the ~~date on which the prize award was~~  
~~announced if the lottery game is an online game or after the~~  
~~date on which the lottery game closed if the lottery game is an~~

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~~instant game applicable deadline specified under division (A) (1)~~ 3645  
~~of this section.~~ 3646

(3) If no valid claim to a lottery prize award is made 3647  
within the prescribed period, the prize money, the cost of goods 3648  
and services awarded as prizes, or, if goods or services awarded 3649  
as prizes are resold by the state lottery commission, the 3650  
proceeds from their sale shall be returned to the state lottery 3651  
fund and distributed in accordance with section 3770.06 of the 3652  
Revised Code. 3653

(4) The state lottery commission may share with other 3654  
governmental agencies the name, address, and social security 3655  
number of a beneficial owner disclosed to the commission under 3656  
division (A) (1) of this section, as authorized under sections 3657  
3770.071 and 3770.073 of the Revised Code. Any shared 3658  
information as disclosed pursuant to those sections that is made 3659  
confidential by division (A) (1) of this section remains 3660  
confidential and shall not be subject to inspection or copying 3661  
under section 149.43 of the Revised Code as a public record 3662  
unless the applicable beneficial owner otherwise provides 3663  
written consent. 3664

(5) As used in this division: 3665

(a) "Eligible person" means a person who is entitled to a 3666  
lottery prize award and who falls into either of the following 3667  
categories: 3668

(i) While on active military duty in this state, the 3669  
person, as the result of a war or national emergency declared in 3670  
accordance with federal law, is transferred out of this state 3671  
~~before the one hundred eightieth day after the date on which the~~ 3672  
~~winner of the lottery prize award is selected applicable~~ 3673

deadline specified under division (A) (1) of this section. 3674

(ii) While serving in the reserve forces in this state, 3675  
the person, as the result of a war or national emergency 3676  
declared in accordance with federal law, is placed on active 3677  
military duty and is transferred out of this state before the 3678  
~~expiration of the one hundred eightieth day after the date on~~ 3679  
~~which the prize drawing occurs for an online game or before the~~ 3680  
~~expiration of the one hundred eightieth day following the close~~ 3681  
~~of an instant game as determined by the commission applicable~~ 3682  
deadline specified under division (A) (1) of this section. 3683

(b) "Active military duty" means that a person is covered 3684  
by the "Servicemembers Civil Relief Act," 117 Stat. 2835 (2003), 3685  
50 U.S.C. 501 et seq., as amended, or the "Uniformed Services 3686  
Employment and Reemployment Rights Act of 1994," 108 Stat. 3149, 3687  
38 U.S.C. 4301 et seq., as amended. 3688

(c) "Each beneficial owner" means the ultimate recipient 3689  
or, if there is more than one, each ultimate recipient of a 3690  
lottery prize award. 3691

(B) If a prize winner, as defined in section 3770.10 of 3692  
the Revised Code, is under eighteen years of age or, in the case 3693  
of the sports gaming lottery, under twenty-one years of age, or 3694  
is under some other legal disability, and the prize money or the 3695  
cost of goods or services awarded as a prize exceeds one 3696  
thousand dollars, the director of the state lottery commission 3697  
shall order that payment be made to the order of the legal 3698  
guardian of that prize winner. If the amount of the prize money 3699  
or the cost of goods or services awarded as a prize is one 3700  
thousand dollars or less, the director may order that payment be 3701  
made to the order of the adult member, if any, of that prize 3702  
winner's family legally responsible for the care of that prize 3703

winner. 3704

(C) No right of any prize winner, as defined in section 3705  
3770.10 of the Revised Code, to a prize award shall be the 3706  
subject of a security interest or used as collateral. 3707

(D) (1) No right of any prize winner, as defined in section 3708  
3770.10 of the Revised Code, to a prize award shall be 3709  
assignable except as follows: when the payment is to be made to 3710  
the executor or administrator, or the trustee of a trust, of the 3711  
estate of a prize winner; when the award of a prize is disputed, 3712  
any person may be awarded a prize award to which another has 3713  
claimed title, pursuant to the order of a court of competent 3714  
jurisdiction; when a person is awarded a prize award to which 3715  
another has claimed title, pursuant to the order of a federal 3716  
bankruptcy court under Title 11 of the United States Code; or as 3717  
provided in sections 3770.10 to 3770.14 of the Revised Code. 3718

(2) (a) No right of any prize winner, as defined in section 3719  
3770.10 of the Revised Code, to a prize award with a remaining 3720  
unpaid balance of less than one hundred thousand dollars shall 3721  
be subject to garnishment, attachment, execution, withholding, 3722  
or deduction except as provided in sections 3119.80, 3119.81, 3723  
3121.02, 3121.03, and 3123.06 of the Revised Code or when the 3724  
director is to make a payment pursuant to section 3770.071 or 3725  
3770.073 of the Revised Code. 3726

(b) No right of any prize winner, as defined in section 3727  
3770.10 of the Revised Code, to a prize award with an unpaid 3728  
balance of one hundred thousand dollars or more shall be subject 3729  
to garnishment, attachment, execution, withholding, or deduction 3730  
except as follows: as provided in sections 3119.80, 3119.81, 3731  
3121.02, 3121.03, and 3123.06 of the Revised Code; when the 3732  
director is to make a payment pursuant to section 3770.071 or 3733

3770.073 of the Revised Code; or pursuant to the order of a court of competent jurisdiction located in this state in a proceeding in which the state lottery commission is a named party, in which case the garnishment, attachment, execution, withholding, or deduction pursuant to the order shall be subordinate to any payments to be made pursuant to section 3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3770.071, or 3770.073 of the Revised Code.

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

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

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

(E) No lottery prize award shall be awarded to or for any



officer or employee of the state lottery commission, any officer 3764  
or employee of the auditor of state actively auditing, 3765  
coordinating, or observing commission drawings, or any blood 3766  
relative or spouse of such an officer or employee of the 3767  
commission or auditor of state living as a member of the 3768  
officer's or employee's household, nor shall any such officer, 3769  
employee, blood relative, or spouse attempt to claim a lottery 3770  
prize award. 3771

(F) The director may prohibit vendors to the state lottery 3772  
commission and their employees from being awarded a lottery 3773  
prize award. 3774

(G) Upon the payment of prize awards pursuant to a 3775  
provision of this section, other than a provision of division 3776  
(D) of this section, the director and the state lottery 3777  
commission are discharged from all further liability for their 3778  
payment. Installment payments of lottery prize awards shall be 3779  
paid by official check or warrant, and they shall be sent by 3780  
mail delivery to the prize winner's address within the United 3781  
States or by electronic funds transfer to an established bank 3782  
account located within the United States, or the prize winner 3783  
may pick them up at an office of the commission. 3784

**Sec. 3770.10.** As used in sections 3770.07 to 3770.073 and 3785  
3770.10 to 3770.14 of the Revised Code: 3786

(A) "Court of competent jurisdiction" means either the 3787  
general division or the probate division of the court of common 3788  
pleas of the county in which the prize winner or transferor 3789  
resides, or, if the prize winner or transferor is not a resident 3790  
of this state, either the general division or the probate 3791  
division of the court of common pleas of Franklin county or a 3792  
federal court having jurisdiction over the lottery prize award. 3793

(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.

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

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

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

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

(3) A person who was awarded a prize award to which 3822  
another has claimed title by a federal bankruptcy court order or 3823  
other court order referred to in division (D) of section 3770.07 3824  
of the Revised Code; 3825

(4) A person who is receiving payments upon the death of a 3826  
prize winner as provided in division (D) of section 3770.07 of 3827  
the Revised Code. 3828

(E) "Transfer" means any form of sale, assignment, or 3829  
redirection of payment of all or any part of a lottery prize 3830  
award for consideration. 3831

(F) "Transfer agreement" means an agreement that is 3832  
complete and valid, and that provides for the transfer of all or 3833  
any part of a lottery prize award from a transferor to a 3834  
transferee. A transfer agreement is incomplete and invalid 3835  
unless the agreement contains both of the following: 3836

(1) A statement, signed by the transferor under penalties 3837  
of perjury, that the transferor irrevocably agrees that the 3838  
transferor is subject to the tax imposed by Chapter 5733. or 3839  
5747. of the Revised Code with respect to gain or income which 3840  
the transferor will recognize in connection with the transfer. 3841  
If the transferor is a pass-through entity, as defined in 3842  
section 5733.04 of the Revised Code, each investor in the pass- 3843  
through entity shall also sign under penalties of perjury a 3844  
statement that the investor irrevocably agrees that the investor 3845  
is subject to the tax imposed by Chapter 5733. or 5747. of the 3846  
Revised Code with respect to gain or income which the transferor 3847  
and the investor will recognize in connection with the transfer. 3848

(2) A statement, signed by the transferee, that the 3849  
transferee irrevocably agrees that the transferee is subject to 3850

the withholding requirements imposed by division (C) of section 3770.072 of the Revised Code and that the transferee is subject to the tax imposed by Chapter 5733. or 5747. of the Revised Code with respect to gain or income which the transferee will recognize in connection with lottery prize awards to be received as a result of the transfer. If the transferee is a pass-through entity, as defined in section 5733.04 of the Revised Code, each investor in the pass-through entity shall also sign under penalties of perjury a statement setting forth that the investor irrevocably agrees that the investor is subject to the withholding requirements imposed by division (C) of section 3770.072 of the Revised Code and is subject to the tax imposed by Chapter 5733. or 5747. of the Revised Code with respect to gain or income which the transferee and the investor will recognize in connection with lottery prize awards to be received as a result of the transfer.

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

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

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

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

(B) (1) The state lottery commission shall operate a sports

gaming lottery through which the commission accepts wagers on 3880  
sporting events from individuals who are at least twenty-one 3881  
years of age and who are physically located in this state. 3882

(2) In the sports gaming lottery, a participant shall pay 3883  
a fixed price of twenty dollars for a ticket and select an 3884  
outcome of a sporting event or series of sporting events. The 3885  
state lottery commission shall retain a fixed fee per ticket. 3886  
The total proceeds of the tickets sold concerning that sporting 3887  
event or series of sporting events, minus the commission's fee, 3888  
shall be divided by the number of tickets for which the correct 3889  
outcome was selected. All participants with winning tickets 3890  
shall be awarded an equal amount of winnings per winning ticket. 3891

(3) The state lottery commission shall not operate any 3892  
version of the sports gaming lottery in which the commission or 3893  
its agent engages in odds-making or risks a financial loss based 3894  
on the outcome of a sporting event. 3895

(C) The state lottery commission, acting with the advice 3896  
and consent of the Ohio casino control commission, shall adopt 3897  
rules under Chapter 119. of the Revised Code as necessary to 3898  
implement the sports gaming lottery in a manner that is 3899  
consistent with Chapter 3775. of the Revised Code. 3900

**Sec. 3772.01.** As used in this chapter: 3901

(A) "Applicant" means any person who applies to the 3902  
commission for a license under this chapter. 3903

(B) "Casino control commission fund" means the casino 3904  
control commission fund described in Section 6(C)(3)(d) of 3905  
Article XV, Ohio Constitution, the money in which shall be used 3906  
to fund the commission and its related affairs. 3907

(C) "Casino facility" means a casino facility as defined 3908

in Section 6(C)(9) of Article XV, Ohio Constitution. 3909

(D) "Casino game" means any slot machine or table game as 3910  
defined in this chapter. 3911

(E) "Casino gaming" means any type of slot machine or 3912  
table game wagering, using money, casino credit, or any 3913  
representative of value, authorized in any of the states of 3914  
Indiana, Michigan, Pennsylvania, and West Virginia as of January 3915  
1, 2009, and includes slot machine and table game wagering 3916  
subsequently authorized by, but shall not be limited by, 3917  
subsequent restrictions placed on such wagering in such states. 3918  
"Casino gaming" does not include bingo, as authorized in Section 3919  
6 of Article XV, Ohio Constitution and conducted as of January 3920  
1, 2009, ~~or~~; horse racing where the pari-mutuel system of 3921  
wagering is conducted, as authorized under the laws of this 3922  
state as of January 1, 2009; or sports gaming. 3923

(F) "Casino gaming employee" means any employee of a 3924  
casino operator or management company, but not a key employee, 3925  
and as further defined in section 3772.131 of the Revised Code. 3926

(G) "Casino operator" means any person, trust, 3927  
corporation, partnership, limited partnership, association, 3928  
limited liability company, or other business enterprise that 3929  
directly or indirectly holds an ownership or leasehold interest 3930  
in a casino facility. "Casino operator" does not include an 3931  
agency of the state, any political subdivision of the state, any 3932  
person, trust, corporation, partnership, limited partnership, 3933  
association, limited liability company, or other business 3934  
enterprise that may have an interest in a casino facility, but 3935  
who is legally or contractually restricted from conducting 3936  
casino gaming. 3937

(H) "Central system" means a computer system that provides 3938  
the following functions related to casino gaming equipment used 3939  
in connection with casino gaming authorized under this chapter: 3940  
security, auditing, data and information retrieval, and other 3941  
purposes deemed necessary and authorized by the commission. 3942

(I) "Cheat" means to alter the result of a casino game, 3943  
the element of chance, the operation of a machine used in a 3944  
casino game, or the method of selection of criteria that 3945  
determines (a) the result of the casino game, (b) the amount or 3946  
frequency of payment in a casino game, (c) the value of a 3947  
wagering instrument, or (d) the value of a wagering credit. 3948  
"Cheat" does not include an individual who, without the 3949  
assistance of another individual or without the use of a 3950  
physical aid or device of any kind, uses the individual's own 3951  
ability to keep track of the value of cards played and uses 3952  
predictions formed as a result of the tracking information in 3953  
the individual's playing and betting strategy. 3954

(J) "Commission" means the Ohio casino control commission. 3955

(K) "Gaming agent" means a peace officer employed by the 3956  
commission that is vested with duties to enforce this chapter 3957  
and conduct other investigations into the conduct of the casino 3958  
gaming and the maintenance of the equipment that the commission 3959  
considers necessary and proper and is in compliance with section 3960  
109.77 of the Revised Code. 3961

(L) "Gaming-related vendor" means any individual, 3962  
partnership, corporation, association, trust, or any other group 3963  
of individuals, however organized, who supplies gaming-related 3964  
equipment, goods, or services to a casino operator or management 3965  
company, that are directly related to or affect casino gaming 3966  
authorized under this chapter, including, but not limited to, 3967

the manufacture, sale, distribution, or repair of slot machines 3968  
and table game equipment. 3969

(M) "Holding company" means any corporation, firm, 3970  
partnership, limited partnership, limited liability company, 3971  
trust, or other form of business organization not a natural 3972  
person which directly or indirectly does any of the following: 3973

(1) Has the power or right to control a casino operator, 3974  
management company, or gaming-related vendor license applicant 3975  
or licensee; 3976

(2) Holds an ownership interest of five per cent or more, 3977  
as determined by the commission, in a casino operator, 3978  
management company, or gaming-related vendor license applicant 3979  
or licensee; 3980

(3) Holds voting rights with the power to vote five per 3981  
cent or more of the outstanding voting rights of a casino 3982  
operator, management company, or gaming-related vendor applicant 3983  
or licensee. 3984

(N) "Initial investment" includes costs related to 3985  
demolition, engineering, architecture, design, site preparation, 3986  
construction, infrastructure improvements, land acquisition, 3987  
fixtures and equipment, insurance related to construction, and 3988  
leasehold improvements. 3989

(O) "Institutional investor" means any of the following 3990  
entities owning five per cent or more, but less than fifteen per 3991  
cent, of an ownership interest in a casino facility, casino 3992  
operator, management company, or holding company: a corporation, 3993  
bank, insurance company, pension fund or pension fund trust, 3994  
retirement fund, including funds administered by a public 3995  
agency, employees' profit-sharing fund or employees' profit- 3996



sharing trust, any association engaged, as a substantial part of 3997  
its business or operations, in purchasing or holding securities, 3998  
including a hedge fund, mutual fund, or private equity fund, or 3999  
any trust in respect of which a bank is trustee or cotrustee, 4000  
investment company registered under the "Investment Company Act 4001  
of 1940," 15 U.S.C. 80a-1 et seq., collective investment trust 4002  
organized by banks under Part Nine of the Rules of the 4003  
Comptroller of the Currency, closed-end investment trust, 4004  
chartered or licensed life insurance company or property and 4005  
casualty insurance company, investment advisor registered under 4006  
the "Investment Advisors Act of 1940," 15 U.S.C. 80 b-1 et seq., 4007  
and such other persons as the commission may reasonably 4008  
determine to qualify as an institutional investor for reasons 4009  
consistent with this chapter, and that does not exercise control 4010  
over the affairs of a licensee and its ownership interest in a 4011  
licensee is for investment purposes only, as set forth in 4012  
division (F) of section 3772.10 of the Revised Code. 4013

(P) "Key employee" means any executive, employee, agent, 4014  
or other individual who has the power to exercise significant 4015  
influence over decisions concerning any part of the operation of 4016  
a person that has applied for or holds a casino operator, 4017  
management company, or gaming-related vendor license or the 4018  
operation of a holding company of a person that has applied for 4019  
or holds a casino operator, management company, or gaming- 4020  
related vendor license, including: 4021

(1) An officer, director, trustee, partner, or an 4022  
equivalent fiduciary; 4023

(2) An individual who holds a direct or indirect ownership 4024  
interest of five per cent or more; 4025

(3) An individual who performs the function of a principal 4026

executive officer, principal operating officer, principal 4027  
accounting officer, or an equivalent officer; 4028

(4) Any other individual the commission determines to have 4029  
the power to exercise significant influence over decisions 4030  
concerning any part of the operation. 4031

(Q) "Licensed casino operator" means a casino operator 4032  
that has been issued a license by the commission and that has 4033  
been certified annually by the commission to have paid all 4034  
applicable fees, taxes, and debts to the state. 4035

(R) "Majority ownership interest" in a license or in a 4036  
casino facility, as the case may be, means ownership of more 4037  
than fifty per cent of such license or casino facility, as the 4038  
case may be. For purposes of the foregoing, whether a majority 4039  
ownership interest is held in a license or in a casino facility, 4040  
as the case may be, shall be determined under the rules for 4041  
constructive ownership of stock provided in Treas. Reg. 1.409A- 4042  
3(i)(5)(iii) as in effect on January 1, 2009. 4043

(S) "Management company" means an organization retained by 4044  
a casino operator to manage a casino facility and provide 4045  
services such as accounting, general administration, 4046  
maintenance, recruitment, and other operational services. 4047

(T) "Ohio law enforcement training fund" means the state 4048  
law enforcement training fund described in Section 6(C)(3)(f) of 4049  
Article XV, Ohio Constitution, the money in which shall be used 4050  
to enhance public safety by providing additional training 4051  
opportunities to the law enforcement community. 4052

(U) "Person" includes, but is not limited to, an 4053  
individual or a combination of individuals; a sole 4054  
proprietorship, a firm, a company, a joint venture, a 4055

partnership of any type, a joint-stock company, a corporation of 4056  
any type, a corporate subsidiary of any type, a limited 4057  
liability company, a business trust, or any other business 4058  
entity or organization; an assignee; a receiver; a trustee in 4059  
bankruptcy; an unincorporated association, club, society, or 4060  
other unincorporated entity or organization; entities that are 4061  
disregarded for federal income tax purposes; and any other 4062  
nongovernmental, artificial, legal entity that is capable of 4063  
engaging in business. 4064

(V) "Problem casino gambling and addictions fund" means 4065  
the state problem gambling and addictions fund described in 4066  
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 4067  
in which shall be used for treatment of problem gambling and 4068  
substance abuse, and for related research. 4069

(W) "Promotional gaming credit" means a slot machine or 4070  
table game credit, discount, or other similar item issued to a 4071  
patron to enable the placement of, or increase in, a wager at a 4072  
slot machine or table game. 4073

(X) "Slot machine" means any mechanical, electrical, or 4074  
other device or machine which, upon insertion of a coin, token, 4075  
ticket, or similar object, or upon payment of any consideration, 4076  
is available to play or operate, the play or operation of which, 4077  
whether by reason of the skill of the operator or application of 4078  
the element of chance, or both, makes individual prize 4079  
determinations for individual participants in cash, premiums, 4080  
merchandise, tokens, or any thing of value, whether the payoff 4081  
is made automatically from the machine or in any other manner, 4082  
but does not include any device that is a skill-based amusement 4083  
machine, as defined in section 2915.01 of the Revised Code. 4084

(Y) "Table game" means any game played with cards, dice, 4085

or any mechanical, electromechanical, or electronic device or 4086  
machine for money, casino credit, or any representative of 4087  
value. "Table game" does not include slot machines. 4088

(Z) "Upfront license" means the first plenary license 4089  
issued to a casino operator. 4090

(AA) "Voluntary exclusion program" means a program 4091  
provided by the commission that allows persons to voluntarily 4092  
exclude themselves from the gaming areas of facilities under the 4093  
jurisdiction of the commission by placing their name on a 4094  
voluntary exclusion list and following the procedures set forth 4095  
by the commission. 4096

(BB) "Sports gaming," "sports gaming agent," and "sports 4097  
gaming facility" have the same meanings as in section 3775.01 of 4098  
the Revised Code. 4099

**Sec. 3772.02.** (A) There is hereby created the Ohio casino 4100  
control commission described in Section 6(C)(4) of Article XV, 4101  
Ohio Constitution. 4102

(B) The commission shall consist of seven members 4103  
appointed within one month of September 10, 2010, by the 4104  
governor with the advice and consent of the senate. The governor 4105  
shall forward all appointments to the senate within twenty-four 4106  
hours. 4107

(1) Each commission member is eligible for reappointment 4108  
at the discretion of the governor. No commission member shall be 4109  
appointed for more than three terms in total. 4110

(2) Each commission member shall be a resident of Ohio. 4111

(3) At least one commission member shall be experienced in 4112  
law enforcement and criminal investigation. 4113

- (4) At least one commission member shall be a certified public accountant experienced in accounting and auditing. 4114  
4115
- (5) At least one commission member shall be an attorney admitted to the practice of law in Ohio. 4116  
4117
- (6) At least one commission member shall be a resident of a county where one of the casino facilities is located. 4118  
4119
- (7) Not more than four commission members shall be of the same political party. 4120  
4121
- (8) No commission member shall have any affiliation with an Ohio casino operator or facility or with a sports gaming agent licensed under Chapter 3775. of the Revised Code. 4122  
4123  
4124
- (C) Commission members shall serve four-year terms, except that when the governor makes initial appointments to the commission under this chapter, the governor shall appoint three members to serve four-year terms with not more than two such members from the same political party, two members to serve three-year terms with such members not being from the same political party, and two members to serve two-year terms with such members not being from the same political party. 4125  
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- (D) Each commission member shall hold office from the date of appointment until the end of the term for which the member was appointed. Any member appointed to fill a vacancy occurring before the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of the unexpired term. Any member shall continue in office after the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. A vacancy in the commission membership shall be filled in the same manner as the original 4133  
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appointment. 4143

(E) The governor shall select one member to serve as 4144  
chairperson and the commission members shall select one member 4145  
from a different party than the chairperson to serve as vice- 4146  
chairperson. The governor may remove and replace the chairperson 4147  
at any time. No such member shall serve as chairperson for more 4148  
than six successive years. The vice-chairperson shall assume the 4149  
duties of the chairperson in the absence of the chairperson. The 4150  
chairperson and vice-chairperson shall perform but shall not be 4151  
limited to additional duties as are prescribed by commission 4152  
rule. 4153

(F) A commission member is not required to devote the 4154  
member's full time to membership on the commission. Beginning on 4155  
September 29, 2015, each member of the commission shall receive 4156  
compensation of fifty thousand dollars per year. Beginning July 4157  
1, 2016, each member of the commission shall receive 4158  
compensation of forty thousand dollars per year. Beginning July 4159  
1, 2017, each member of the commission shall receive 4160  
compensation of thirty thousand dollars per year. Each member 4161  
shall receive the member's actual and necessary expenses 4162  
incurred in the discharge of the member's official duties. 4163

(G) The governor shall not appoint an individual to the 4164  
commission, and an individual shall not serve on the commission, 4165  
if the individual ~~has been convicted of or pleaded guilty or no-~~ 4166  
~~contest to a disqualifying offense as defined in~~ is ineligible 4167  
to be appointed or retained under section 3772.07 of the Revised 4168  
Code. ~~Members coming~~ A member who comes under indictment or bill 4169  
of information of ~~a disqualifying an offense that, if the member~~ 4170  
were convicted of the offense, would make the member ineligible 4171  
to be appointed or retained under that section shall resign from 4172

the commission immediately upon indictment. 4173

(H) At least five commission members shall be present for 4174  
the commission to meet. The concurrence of four members is 4175  
necessary for the commission to take any action. All members 4176  
shall vote on the adoption of rules, and the approval of, and 4177  
the suspension or revocation of, the licenses of casino 4178  
operators or management companies, unless a member has a written 4179  
leave of absence filed with and approved by the chairperson. 4180

(I) A commission member may be removed or suspended from 4181  
office in accordance with section 3.04 of the Revised Code. 4182

(J) Each commission member, before entering upon the 4183  
discharge of the member's official duties, shall make an oath to 4184  
uphold the Ohio Constitution and laws of the state of Ohio and 4185  
shall give a bond, payable by the commission, to the treasurer 4186  
of state, in the sum of ten thousand dollars with sufficient 4187  
sureties to be approved by the treasurer of state, which bond 4188  
shall be filed with the secretary of state. 4189

(K) The commission shall hold one regular meeting each 4190  
month and shall convene other meetings at the request of the 4191  
chairperson or a majority of the members. A member who fails to 4192  
attend at least three-fifths of the regular and special meetings 4193  
of the commission during any two-year period forfeits membership 4194  
on the commission. All meetings of the commission shall be open 4195  
meetings under section 121.22 of the Revised Code except as 4196  
otherwise allowed by law. 4197

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 4198  
of the Revised Code, the commission is exempt from the 4199  
requirements of sections 101.82 to 101.87 of the Revised Code. 4200

**Sec. 3772.03.** (A) To ensure the integrity of casino 4201

gaming, the commission shall have authority to complete the 4202  
functions of licensing, regulating, investigating, and 4203  
penalizing casino operators, management companies, holding 4204  
companies, key employees, casino gaming employees, and gaming- 4205  
related vendors. The commission also shall have jurisdiction 4206  
over all persons participating in casino gaming authorized by 4207  
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 4208

(B) All rules adopted by the commission under this chapter 4209  
shall be adopted under procedures established in Chapter 119. of 4210  
the Revised Code. The commission may contract for the services 4211  
of experts and consultants to assist the commission in carrying 4212  
out its duties under this section. 4213

(C) The commission shall adopt rules as are necessary for 4214  
completing the functions stated in division (A) of this section 4215  
and for addressing the subjects enumerated in division (D) of 4216  
this section. 4217

(D) The commission shall adopt, and as advisable and 4218  
necessary shall amend or repeal, rules that include all of the 4219  
following: 4220

(1) The prevention of practices detrimental to the public 4221  
interest; 4222

(2) Prescribing the method of applying, and the form of 4223  
application, that an applicant for a license under this chapter 4224  
must follow as otherwise described in this chapter; 4225

(3) Prescribing the information to be furnished by an 4226  
applicant or licensee as described in section 3772.11 of the 4227  
Revised Code; 4228

(4) Describing the certification standards and duties of 4229  
an independent testing laboratory certified under section 4230



3772.31 of the Revised Code and the relationship between the 4231  
commission, the laboratory, the gaming-related vendor, and the 4232  
casino operator; 4233

(5) The minimum amount of insurance that must be 4234  
maintained by a casino operator, management company, holding 4235  
company, or gaming-related vendor; 4236

(6) The approval process for a significant change in 4237  
ownership or transfer of control of a licensee as provided in 4238  
section 3772.091 of the Revised Code; 4239

(7) The design of gaming supplies, devices, and equipment 4240  
to be distributed by gaming-related vendors; 4241

(8) Identifying the casino gaming that is permitted, 4242  
identifying the gaming supplies, devices, and equipment, that 4243  
are permitted, defining the area in which the permitted casino 4244  
gaming may be conducted, and specifying the method of operation 4245  
according to which the permitted casino gaming is to be 4246  
conducted as provided in section 3772.20 of the Revised Code, 4247  
and requiring gaming devices and equipment to meet the standards 4248  
of this state; 4249

(9) Tournament play in any casino facility; 4250

(10) Establishing and implementing a voluntary exclusion 4251  
program that provides all of the following: 4252

(a) Except as provided by commission rule, a person who 4253  
participates in the program shall agree to refrain from entering 4254  
a casino facility. 4255

(b) The name of a person participating in the program 4256  
shall be included on a list of persons excluded from all casino 4257  
facilities. 4258

(c) Except as provided by commission rule, no person who 4259  
participates in the program shall petition the commission for 4260  
admittance into a casino facility. 4261

(d) The list of persons participating in the program and 4262  
the personal information of those persons shall be confidential 4263  
and shall only be disseminated by the commission to a casino 4264  
~~operator and the operators, sports gaming agents, and their~~ 4265  
agents and employees ~~of the casino operator and to the state~~ 4266  
lottery commission for purposes of enforcement and to other 4267  
entities, upon request of the participant and agreement by the 4268  
commission. 4269

(e) A casino operator shall make all reasonable attempts 4270  
as determined by the commission to cease all direct marketing 4271  
efforts to a person participating in the program. 4272

(f) A casino operator shall not cash the check of a person 4273  
participating in the program or extend credit to the person in 4274  
any manner. However, the program shall not exclude a casino 4275  
operator from seeking the payment of a debt accrued by a person 4276  
before participating in the program. 4277

(g) Any and all locations at which a person may register 4278  
as a participant in the program shall be published. 4279

(11) Requiring the commission to adopt standards regarding 4280  
the marketing materials of a licensed casino operator, including 4281  
allowing the commission to prohibit marketing materials that are 4282  
contrary to the adopted standards; 4283

(12) Requiring that the records, including financial 4284  
statements, of any casino operator, management company, holding 4285  
company, and gaming-related vendor be maintained in the manner 4286  
prescribed by the commission and made available for inspection 4287

upon demand by the commission, but shall be subject to section 4288  
3772.16 of the Revised Code; 4289

(13) Permitting a licensed casino operator, management 4290  
company, key employee, or casino gaming employee to question a 4291  
person suspected of violating this chapter; 4292

(14) The chips, tokens, tickets, electronic cards, or 4293  
similar objects that may be purchased by means of an agreement 4294  
under which credit is extended to a wagerer by a casino 4295  
operator; 4296

(15) Establishing standards for provisional key employee 4297  
licenses for a person who is required to be licensed as a key 4298  
employee and is in exigent circumstances and standards for 4299  
provisional licenses for casino gaming employees who submit 4300  
complete applications and are compliant under an instant 4301  
background check. A provisional license shall be valid not 4302  
longer than three months. A provisional license may be renewed 4303  
one time, at the commission's discretion, for an additional 4304  
three months. In establishing standards with regard to instant 4305  
background checks the commission shall take notice of criminal 4306  
records checks as they are conducted under section 311.41 of the 4307  
Revised Code using electronic fingerprint reading devices. 4308

(16) Establishing approval procedures for third-party 4309  
engineering or accounting firms, as described in section 3772.09 4310  
of the Revised Code; 4311

(17) Prescribing the manner in which winnings, 4312  
compensation from casino gaming, and gross revenue must be 4313  
computed and reported by a licensee as described in Chapter 4314  
5753. of the Revised Code; 4315

(18) Prescribing conditions under which a licensee's 4316

license may be suspended or revoked as described in section	4317
3772.04 of the Revised Code;	4318
(19) Prescribing the manner and procedure of all hearings	4319
to be conducted by the commission or by any hearing examiner;	4320
(20) Prescribing technical standards and requirements that	4321
are to be met by security and surveillance equipment that is	4322
used at and standards and requirements to be met by personnel	4323
who are employed at casino facilities, and standards and	4324
requirements for the provision of security at and surveillance	4325
of casino facilities;	4326
(21) Prescribing requirements for a casino operator to	4327
provide unarmed security services at a casino facility by	4328
licensed casino employees, and the training that shall be	4329
completed by these employees;	4330
(22) Prescribing standards according to which casino	4331
operators shall keep accounts and standards according to which	4332
casino accounts shall be audited, and establish means of	4333
assisting the tax commissioner in levying and collecting the	4334
gross casino revenue tax levied under section 5753.02 of the	4335
Revised Code;	4336
(23) Defining penalties for violation of commission rules	4337
and a process for imposing such penalties;	4338
(24) Establishing standards for decertifying contractors	4339
that violate statutes or rules of this state or the federal	4340
government;	4341
(25) Establishing standards for the repair of casino	4342
gaming equipment;	4343
(26) Establishing procedures to ensure that casino	4344

operators, management companies, and holding companies are 4345  
compliant with the compulsive and problem gambling plan 4346  
submitted under section 3772.18 of the Revised Code; 4347

(27) Prescribing, for institutional investors in or 4348  
holding companies of a casino operator, management company, 4349  
holding company, or gaming-related vendor that fall below the 4350  
threshold needed to be considered an institutional investor or a 4351  
holding company, standards regarding what any employees, 4352  
members, or owners of those investors or holding companies may 4353  
do and shall not do in relation to casino facilities and casino 4354  
gaming in this state, which standards shall rationally relate to 4355  
the need to proscribe conduct that is inconsistent with passive 4356  
institutional investment status; 4357

(28) Providing for any other thing necessary and proper 4358  
for successful and efficient regulation of casino gaming under 4359  
this chapter. 4360

(E) The commission shall employ and assign gaming agents 4361  
as necessary to assist the commission in carrying out the duties 4362  
of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the 4363  
Revised Code. In order to maintain employment as a gaming agent, 4364  
the gaming agent shall successfully complete all continuing 4365  
training programs required by the commission and shall not have 4366  
been convicted of or pleaded guilty or no contest to a 4367  
disqualifying an offense as defined in that makes the gaming 4368  
agent ineligible for appointment or retention under section 4369  
3772.07 of the Revised Code. 4370

(F) The commission, as a law enforcement agency, and its 4371  
gaming agents, as law enforcement officers as defined in section 4372  
2901.01 of the Revised Code, shall have authority with regard to 4373  
the detection and investigation of, the seizure of evidence 4374

allegedly relating to, and the apprehension and arrest of 4375  
persons allegedly committing violations of this chapter or 4376  
gambling offenses as defined in section 2915.01 of the Revised 4377  
Code or violations of any other law of this state that may 4378  
affect the integrity of casino gaming ~~or,~~ the operation of 4379  
skill-based amusement machines, or the operation of sports 4380  
gaming, and shall have access to casino facilities, ~~and skill-~~ 4381  
based amusement machine facilities, and sports gaming facilities 4382  
to carry out the requirements of this chapter and Chapter 3775. 4383  
of the Revised Code. 4384

(G) The commission may eject or exclude or authorize the 4385  
ejection or exclusion of and a gaming agent may eject a person 4386  
from a casino facility for any of the following reasons: 4387

(1) The person's name is on the list of persons 4388  
voluntarily excluding themselves from all casinos in a program 4389  
established according to rules adopted by the commission; 4390

(2) The person violates or conspires to violate this 4391  
chapter or a rule adopted thereunder; or 4392

(3) The commission determines that the person's conduct or 4393  
reputation is such that the person's presence within a casino 4394  
facility may call into question the honesty and integrity of the 4395  
casino gaming operations or interfere with the orderly conduct 4396  
of the casino gaming operations. 4397

(H) A person, other than a person participating in a 4398  
voluntary exclusion program, may petition the commission for a 4399  
public hearing on the person's ejection or exclusion under this 4400  
chapter. 4401

(I) A casino operator or management company shall have the 4402  
same authority to eject or exclude a person from the management 4403

company's casino facilities as authorized in division (G) of 4404  
this section. The licensee shall immediately notify the 4405  
commission of an ejection or exclusion. 4406

(J) The commission shall submit a written annual report 4407  
with the governor, president and minority leader of the senate, 4408  
and the speaker and minority leader of the house of 4409  
representatives before the first day of September each year. The 4410  
annual report shall cover the previous fiscal year and shall 4411  
include all of the following: 4412

(1) A statement describing the receipts and disbursements 4413  
of the commission; 4414

(2) Relevant financial data regarding casino gaming, 4415  
including gross revenues and disbursements made under this 4416  
chapter; 4417

(3) Actions taken by the commission; 4418

(4) An update on casino operators', management companies', 4419  
and holding companies' compulsive and problem gambling plans and 4420  
the voluntary exclusion program and list; 4421

(5) Information regarding prosecutions for conduct 4422  
described in division (H) of section 3772.99 of the Revised 4423  
Code, including, but not limited to, the total number of 4424  
prosecutions commenced and the name of each person prosecuted; 4425

(6) Any additional information that the commission 4426  
considers useful or that the governor, president or minority 4427  
leader of the senate, speaker or minority leader of the house of 4428  
representatives requests. 4429

(K) To ensure the integrity of skill-based amusement 4430  
machine operations, the commission shall have jurisdiction over 4431

all persons conducting or participating in the conduct of skill- 4432  
based amusement machine operations authorized by this chapter 4433  
and Chapter 2915. of the Revised Code, including the authority 4434  
to complete the functions of licensing, regulating, 4435  
investigating, and penalizing those persons in a manner that is 4436  
consistent with the commission's authority to do the same with 4437  
respect to casino gaming. To carry out this division, the 4438  
commission may adopt rules under Chapter 119. of the Revised 4439  
Code, including rules establishing fees and penalties related to 4440  
the operation of skill-based amusement machines. 4441

(L) To ensure the integrity of fantasy contests, the 4442  
commission shall have jurisdiction over all persons conducting 4443  
or participating in the conduct of a fantasy contest authorized 4444  
by Chapter 3774. of the Revised Code, including the authority to 4445  
license, regulate, investigate, and penalize those persons in a 4446  
manner that is consistent with the commission's authority to do 4447  
the same with respect to skill-based amusement machines. To 4448  
carry out this division, the commission may adopt rules under 4449  
Chapter 119. of the Revised Code, including rules establishing 4450  
fees and penalties related to the operation of fantasy contests. 4451

(M) All fees imposed pursuant to the rules adopted under 4452  
divisions (K) and (L) of this section shall be deposited into 4453  
the casino control commission fund. 4454

**Sec. 3772.062.** (A) (1) The executive director of the 4455  
commission shall enter into an agreement with the department of 4456  
mental health and addiction services under which the department 4457  
provides a program of gambling and addiction services, including 4458  
services to alleviate problem sports gaming, on behalf of the 4459  
commission. 4460

(2) The commission shall use the moneys in the problem 4461



sports gaming fund established under section 5753.031 of the 4462  
Revised Code for the purpose of paying the costs of program 4463  
services to alleviate problem sports gaming in this state. 4464

(B) The executive director of the commission, in 4465  
conjunction with the department of mental health and addiction 4466  
services and the state lottery commission, shall establish, 4467  
operate, and publicize an in-state, toll-free telephone number 4468  
Ohio residents may call to obtain basic information about 4469  
problem gambling, the gambling addiction services available to 4470  
problem gamblers, and how a problem gambler may obtain help. The 4471  
telephone number shall be staffed twenty-four hours per day, 4472  
seven days a week, to respond to inquiries and provide that 4473  
information. The costs of establishing, operating, and 4474  
publicizing the telephone number shall be paid for with money in 4475  
the problem casino gambling and addictions fund. 4476

**Sec. 3772.07.** The following appointing or licensing 4477  
authorities shall obtain a criminal records check of the person 4478  
who is to be appointed or licensed: 4479

(A) The governor, before appointing an individual as a 4480  
member of the commission; 4481

(B) The commission, before appointing an individual as 4482  
executive director or a gaming agent; 4483

(C) The commission, before issuing a license for a key 4484  
employee or casino gaming employee, and before issuing a license 4485  
for each investor, except an institutional investor, for a 4486  
casino operator, management company, holding company, or gaming- 4487  
related vendor; 4488

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

the commission. 4491

Thereafter, such an appointing or licensing authority 4492  
shall obtain a criminal records check of the same individual at 4493  
three-year intervals. 4494

The appointing or licensing authority shall make available 4495  
to each person of whom a criminal records check is required a 4496  
copy of the form and the standard fingerprint impression sheet 4497  
prescribed under divisions (C) (1) and (2) of section 109.572 of 4498  
the Revised Code. The person shall complete the form and 4499  
impression sheet and return them as directed by the appointing 4500  
or licensing authority. If a person fails to complete and return 4501  
the form and impression sheet within a reasonable time, the 4502  
person is ineligible to be appointed or licensed or to continue 4503  
in the appointment or licensure. 4504

The appointing or licensing authority shall cause the 4505  
completed form and impression sheet to be forwarded to the 4506  
superintendent of the bureau of criminal identification and 4507  
investigation. The appointing or licensing authority shall 4508  
request the superintendent also to obtain information from the 4509  
federal bureau of investigation, including fingerprint-based 4510  
checks of the national crime information databases, and from 4511  
other states and the federal government under the national crime 4512  
prevention and privacy compact as part of the criminal records 4513  
check. 4514

For all criminal records checks conducted under this 4515  
section, the applicant for a casino operator, management 4516  
company, holding company, gaming-related vendor, key employee, 4517  
or casino gaming employee license shall pay the fee charged by 4518  
the bureau of criminal identification and investigation or by a 4519  
vendor approved by the bureau to conduct a criminal records 4520

check based on the applicant's fingerprints in accordance with 4521  
division (A) (15) of section 109.572 of the Revised Code. If the 4522  
applicant for a key employee or casino gaming employee license 4523  
is applying at the request of a casino operator, management 4524  
company, holding company, or gaming-related vendor, the casino 4525  
operator, management company, holding company, or gaming-related 4526  
vendor shall pay the fee charged for all criminal records checks 4527  
conducted under this section. 4528

The appointing or licensing authority shall review the 4529  
results of a criminal records check. An appointee for a 4530  
commission member shall forward the results of the criminal 4531  
records check to the president of the senate before the senate 4532  
advises and consents to the appointment of the commission 4533  
member. The appointing authority shall not appoint or retain the 4534  
appointment of a person a criminal records check discloses has 4535  
been convicted of or has pleaded guilty or no contest to any 4536  
gambling offense, any theft offense, any offense having an 4537  
element of fraud or misrepresentation, any offense having an 4538  
element of moral turpitude, and any felony not otherwise 4539  
included in the foregoing list, except as otherwise provided in 4540  
section 3772.10 of the Revised Code. The licensing authority 4541  
shall not license a person if a criminal records check discloses 4542  
that the person has been convicted of a disqualifying offense. 4543  
As used in this section, "disqualifying offense" means a 4544  
disqualifying offense as determined by the licensing authority 4545  
under section 9.79 of the Revised Code. 4546

The report of a criminal records check is not a public 4547  
record that is open to public inspection and copying. The 4548  
commission shall not make the report available to any person 4549  
other than the person who was the subject of the criminal 4550  
records check; an appointing or licensing authority; a member, 4551

the executive director, or an employee of the commission; or any 4552  
court or agency, including a hearing examiner, in a judicial or 4553  
administrative proceeding relating to the person's employment or 4554  
application for a license under this chapter. 4555

Sec. 3775.01. As used in this chapter: 4556

(A) "Appropriate commission" means the following, as 4557  
applicable: 4558

(1) With respect to sports gaming offered by a sports 4559  
gaming agent, the Ohio casino control commission; 4560

(2) With respect to the sports gaming lottery, the state 4561  
lottery commission. 4562

(B) "Collegiate sport or athletic event" means a sport or 4563  
athletic event offered or sponsored by, or played in connection 4564  
with, a public or private institution that offers educational 4565  
services beyond the secondary level. 4566

(C) "Online sports pool" means sports gaming in which a 4567  
wager on a sporting event is made through a computer or mobile 4568  
device and accepted through an online gaming web site that is 4569  
operated by a sports gaming agent. 4570

(D) "Professional sport or athletic event" means an event 4571  
at which two or more persons participate in sports or athletic 4572  
events and receive compensation, or the potential for 4573  
compensation based on their performance, in excess of actual 4574  
expenses for their participation in the event. 4575

(E) (1) Except as otherwise provided in division (E) (2) of 4576  
this section, "sporting event" means any professional sport or 4577  
athletic event, any collegiate sport or athletic event, any 4578  
Olympic or international sports competition event, any motor 4579

race event, or any other special event the appropriate 4580  
commission authorizes for sports gaming, the individual 4581  
performance statistics of athletes or participants in such an 4582  
event, or a combination of those. 4583

(2) "Sporting event" does not include a sport or athletic 4584  
event for primary or secondary school students that is conducted 4585  
or sponsored by a primary or secondary school or by another 4586  
person or the individual performance statistics of athletes or 4587  
participants in such a sport or athletic event. 4588

(F) (1) "Sports gaming" means the business of accepting 4589  
wagers on sporting events. 4590

(2) With respect to sports gaming offered by a sports 4591  
gaming agent, "sports gaming" includes any system or method of 4592  
wagering on sporting events that the Ohio casino control 4593  
commission approves, including exchange wagering, parlays, over- 4594  
under, moneyline, in-game wagering, single game bets, teaser 4595  
bets, in-play bets, proposition bets, pools, pari-mutuel sports 4596  
wagering pools, or straight bets. 4597

(3) "Sports gaming" does not include any of the following: 4598

(a) Pari-mutuel betting on the outcome of a horse race 4599  
authorized under Chapter 3769. of the Revised Code; 4600

(b) Lottery games, other than the sports gaming lottery, 4601  
authorized under Chapter 3770. of the Revised Code and operated 4602  
by the state lottery commission, including video lottery 4603  
terminals; 4604

(c) Casino gaming authorized under Section 6(C) of Article 4605  
XV, Ohio Constitution and Chapter 3772. of the Revised Code; 4606

(d) Fantasy contests authorized under Chapter 3774. of the 4607

Revised Code. 4608

(G) "Sports gaming agent" means a person licensed by the 4609  
Ohio casino control commission to offer sports gaming in this 4610  
state as a type A or type B sports gaming agent. "Sports gaming 4611  
agent" does not include the state lottery commission or an agent 4612  
of the state lottery commission that offers sports gaming 4613  
through the sports gaming lottery. 4614

(H) "Sports gaming equipment" means any mechanical, 4615  
electronic, or other device, mechanism, or equipment and related 4616  
software, materials, or supplies, including any software to be 4617  
installed or used on a patron's personal device, that are used 4618  
or consumed in the operation of sports gaming. 4619

(I) "Sports gaming facility" means a designated area of a 4620  
building or structure in which patrons may place wagers on 4621  
sporting events with a type B sports gaming agent either in 4622  
person or using self-service sports gaming equipment. 4623

(J) "Sports gaming license" means a sports gaming agent 4624  
license, a sports gaming occupational license issued under 4625  
section 3775.05 of the Revised Code, or a sports gaming supplier 4626  
license issued under section 3775.06 of the Revised Code. 4627

(K) "Sports gaming licensee" means a person who holds a 4628  
valid sports gaming license. 4629

(L) "Sports gaming lottery" means the sports gaming 4630  
lottery conducted by the state lottery commission under section 4631  
3770.23 of the Revised Code. 4632

(M) "Sports gaming receipts" has the same meaning as in 4633  
section 5753.01 of the Revised Code. 4634

(N) "Sports gaming supplier" means a person or entity that 4635

provides sports gaming equipment or related services to a sports gaming agent. A sports gaming supplier that provides sports gaming equipment or services to be used through a sports gaming agent is not considered a sports gaming agent solely on that basis. 4636  
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(O) "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. 4641  
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(P) "Type A sports gaming agent" means a sports gaming agent licensed by the Ohio casino control commission to offer sports gaming through an online sports pool. 4645  
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(Q) "Type B sports gaming agent" means a sports gaming agent licensed by the Ohio casino control commission to offer sports gaming at a sports gaming facility. 4648  
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(R) "Wager" or "bet" means to risk a sum of money or thing of value on an uncertain occurrence. 4651  
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**Sec. 3775.02.** (A) With the exception of the sports gaming lottery, the Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the conduct of sports gaming authorized by this chapter, including the authority to license, regulate, investigate, and penalize those persons in a manner that is consistent with the commission's authority with respect to casino gaming. In all cases in which this chapter requires or allows the commission to adopt rules concerning sports gaming, the commission shall adopt those rules under Chapter 119. of the Revised Code. 4653  
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(B) The commission shall adopt rules that include all of the following: 4663  
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<u>(1) Procedures for a sports gaming agent to accept wagers</u>	4665
<u>on a sporting event or series of sporting events;</u>	4666
<u>(2) The types of wagering tickets sports gaming agents are</u>	4667
<u>to use;</u>	4668
<u>(3) The manner in which sports gaming agents are to issue</u>	4669
<u>tickets;</u>	4670
<u>(4) The type of records sports gaming licensees are to</u>	4671
<u>keep;</u>	4672
<u>(5) The system to be used to place a wager with a sports</u>	4673
<u>gaming agent;</u>	4674
<u>(6) Protections for a player placing a wager with a sports</u>	4675
<u>gaming agent;</u>	4676
<u>(7) Measures to promote responsible sports gaming;</u>	4677
<u>(8) Penalties and fines for violating this section or</u>	4678
<u>rules adopted under this section;</u>	4679
<u>(9) Restrictions to ensure that sports gaming agents'</u>	4680
<u>advertisements for sports gaming meet all of the following</u>	4681
<u>requirements:</u>	4682
<u>(a) They do not target individuals under twenty-one years</u>	4683
<u>of age, other individuals who are ineligible to participate in</u>	4684
<u>sports gaming, problem gamblers, or other vulnerable</u>	4685
<u>individuals;</u>	4686
<u>(b) They disclose the identity of the sports gaming agent;</u>	4687
<u>(c) They provide information about how to access resources</u>	4688
<u>related to problem gambling;</u>	4689
<u>(d) They are not false, misleading, or deceptive to a</u>	4690
<u>reasonable consumer.</u>	4691



(10) Requirements concerning the size, furnishings, and equipment of a sports gaming facility and the minimum capital investment in a sports gaming facility that is necessary to ensure that it generates strong economic development; 4692  
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(11) Any other procedure or thing the commission determines necessary to ensure the integrity of sports gaming regulated by the commission. 4696  
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(C) (1) The commission may, independently or at the request of any person, including a sports governing body, adopt rules to prohibit or restrict sports gaming agents from accepting wagers on a particular sporting event or to prohibit or restrict sports gaming agents from accepting a particular type of wager. 4699  
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(2) The commission shall adopt rules prescribing a process by which the commission may prohibit or restrict sports gaming agents from accepting wagers on a particular sporting event or prohibit or restrict sports gaming agents from accepting a particular type of wager on a temporary emergency basis instead of by rule. 4704  
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(3) (a) A sports governing body may formally request the commission to prohibit or restrict sports gaming agents from accepting wagers on a particular sporting event or to prohibit or restrict sports gaming agents from accepting a particular type of wager. The sports governing body shall submit the formal request in the form and manner prescribed by the commission. Upon receiving the request, the commission promptly shall send written notice of the request to every sports gaming agent and shall consider any timely response submitted by a sports gaming agent. 4710  
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(b) If the commission determines that the sports governing 4720

body has shown good cause through its formal request to grant 4721  
the requested prohibition or restriction, the commission 4722  
promptly shall adopt the prohibition or restriction. 4723

(c) If the commission determines that the sports governing 4724  
body has not shown good cause through its formal request to 4725  
grant the requested prohibition or restriction, the commission 4726  
promptly shall provide the sports governing body with notice and 4727  
an opportunity for a hearing to offer further evidence in 4728  
support of granting the requested prohibition or restriction. 4729

(D) The commission shall adopt rules establishing minimum 4730  
internal control standards for the administration of sports 4731  
gaming agents' operations, sports gaming equipment, systems, or 4732  
other items used by sports gaming agents to conduct sports 4733  
gaming, and the maintenance of sports gaming agents' financial 4734  
records and other required records. The commission may approve 4735  
minimum internal control standards proposed by sports gaming 4736  
agents. 4737

(E) (1) The commission shall approve all sports gaming 4738  
equipment and each form, variation, or composite of sports 4739  
gaming to be used by sports gaming agents. Before approving a 4740  
piece of sports gaming equipment or a form, variation, or 4741  
composite of sports gaming, the commission shall test it under 4742  
the terms and conditions the commission considers appropriate. 4743

(2) The commission shall adopt rules requiring sports 4744  
gaming licensees and sports gaming facilities to use only 4745  
approved sports gaming equipment acquired from a licensed sports 4746  
gaming supplier and to use only approved forms, variations, or 4747  
composites of sports gaming. 4748

(F) (1) The commission shall determine a person's 4749

eligibility to hold or renew a sports gaming license under this 4750  
chapter, shall issue all sports gaming licenses, and shall 4751  
maintain a record of all sports gaming licenses issued under 4752  
this chapter. 4753

(2) The commission shall conduct a complete investigation 4754  
of each applicant for a sports gaming license to determine 4755  
whether the applicant meets the requirements of this chapter and 4756  
of the commission's rules each time the applicant applies for an 4757  
initial or renewed sports gaming license. The commission may 4758  
initiate an additional licensing investigation or adjudication 4759  
or reopen an existing licensing investigation or adjudication at 4760  
any time. 4761

(G) (1) Except as otherwise provided in division (G) (2) of 4762  
this section, the commission shall levy and collect all fees and 4763  
surcharges imposed under this chapter and rules adopted under 4764  
this chapter and shall deposit all moneys collected in the 4765  
casino control commission fund created under section 5753.03 of 4766  
the Revised Code. 4767

(2) The commission shall levy and collect fines for 4768  
noncriminal violations of the provisions of this chapter and of 4769  
rules adopted under this chapter. The commission shall deposit 4770  
all such fines, along with the license fee described in division 4771  
(D) (1) of section 3775.04 of the Revised Code, in the sports 4772  
gaming revenue fund created under section 5753.031 of the 4773  
Revised Code. 4774

(H) The commission, in an adjudication conducted under 4775  
Chapter 119. of the Revised Code, may penalize, limit, 4776  
condition, restrict, suspend, revoke, deny, or refuse to renew 4777  
any sports gaming license. The commission may take into account 4778  
any relevant aggravating or mitigating factors without in any 4779

manner limiting the commission's authority to impose the level 4780  
and type of discipline the commission considers appropriate. 4781

(I)(1) The commission shall monitor all sports gaming 4782  
conducted in this state by sports gaming agents, or shall 4783  
contract with an independent integrity monitoring provider for 4784  
that purpose, in order to identify any unusual betting 4785  
activities or patterns that may indicate a need for further 4786  
investigation. The commission shall require each sports gaming 4787  
agent to participate in the monitoring system as part of the 4788  
minimum internal control standards described in division (D) of 4789  
this section. 4790

(2) The information in the monitoring system described in 4791  
division (I)(1) of this section is not a public record. The 4792  
commission may disclose the information in the monitoring system 4793  
only as necessary for investigative or law enforcement purposes, 4794  
as permitted under division (I)(3) of this section, or pursuant 4795  
to a court order. 4796

(3) If a sports governing body believes that the integrity 4797  
of one of its sporting events is in question, the sports 4798  
governing body may formally request the commission to make 4799  
anonymized sports gaming data concerning the sporting event 4800  
available to the sports governing body, as soon after each bet 4801  
is placed as is commercially reasonable, through the monitoring 4802  
system described in division (I)(1) of this section. If the 4803  
commission determines that the sports governing body has shown 4804  
good cause to believe that the integrity of the sporting event 4805  
is in question, the commission shall make that data available to 4806  
the sports governing body, provided that the commission shall 4807  
not be required to provide any information to a sports governing 4808  
body that would jeopardize an ongoing criminal investigation. 4809

(J) (1) The executive director of the commission promptly 4810  
shall report to the commission any facts or circumstances 4811  
related to the operation of a sports gaming licensee that 4812  
constitute a violation of state or federal law and immediately 4813  
report any suspicious wagering to the appropriate state or 4814  
federal authorities. 4815

(2) The commission shall cooperate with any investigation 4816  
conducted by a law enforcement agency or sports governing body, 4817  
including by providing, or facilitating the provision of, 4818  
wagering information and audio or video files related to persons 4819  
placing wagers, provided that the commission shall not be 4820  
required to provide any information to a sports governing body 4821  
that would jeopardize an ongoing criminal investigation. 4822

(3) A sheriff, chief of police, or prosecuting attorney 4823  
shall furnish to the commission, on forms prescribed by the 4824  
commission, any information obtained concerning any apparent 4825  
violation of this chapter or rules adopted under this chapter. 4826  
If the information is considered a confidential law enforcement 4827  
investigatory record under section 149.43 of the Revised Code, 4828  
the commission shall not disclose the information to the public. 4829

(K) (1) The attorney general has a civil cause of action to 4830  
restrain any violation of this chapter or of rules adopted under 4831  
this chapter. Upon the request of the commission or its 4832  
executive director, the attorney general shall commence and 4833  
prosecute such an action to completion. The court shall give 4834  
priority to such an action over all other civil actions. 4835

(2) An action brought under division (K) (1) of this 4836  
section does not preclude an administrative or criminal 4837  
proceeding on the same facts. 4838

(3) The attorney general may enter into an agreement with 4839  
a state or local law enforcement agency to carry out the duties 4840  
described in division (K) (1) of this section. 4841

**Sec. 3775.03.** (A) Except as permitted under section 4842  
3770.23 of the Revised Code, no person shall operate, conduct, 4843  
or assist in operating or conducting sports gaming in this state 4844  
without first obtaining an appropriate sports gaming license 4845  
from the Ohio casino control commission. 4846

(B) Each person applying for an initial or renewed sports 4847  
gaming license issued under this chapter, and each individual 4848  
who has control of the applicant as described in division (C) of 4849  
this section, shall submit two complete sets of fingerprints to 4850  
the commission for the purpose of conducting a criminal records 4851  
check, including obtaining any available information from the 4852  
federal bureau of investigation. The person shall provide the 4853  
fingerprints using a method the superintendent of the bureau of 4854  
criminal identification and investigation prescribes pursuant to 4855  
division (C) (2) of section 109.572 of the Revised Code and fill 4856  
out the form the superintendent of the bureau of criminal 4857  
identification and investigation prescribes pursuant to division 4858  
(C) (1) of section 109.572 of the Revised Code. Upon receiving an 4859  
application under this section, the executive director of the 4860  
Ohio casino control commission shall request the superintendent 4861  
of the bureau of criminal identification and investigation, or a 4862  
vendor approved by the bureau, to conduct a criminal records 4863  
check based on the fingerprint impressions in accordance with 4864  
division (A) (19) of section 109.572 of the Revised Code. Any fee 4865  
required under division (C) (3) of section 109.572 of the Revised 4866  
Code shall be paid by the applicant, or in the case of an 4867  
occupational license, by the applicant's employer. Any applicant 4868  
convicted of any disqualifying offense, as defined in section 4869

3772.07 of the Revised Code, shall not be issued a license. 4870

(C) The Ohio casino control commission shall not grant a 4871  
sports gaming agent license until it has determined that each 4872  
person who has control of the applicant has met the 4873  
qualifications for sports gaming licensure established in this 4874  
chapter and in rules adopted by the commission. All of the 4875  
following persons are considered to have control of an 4876  
applicant: 4877

(1) Each person associated with a corporate applicant, 4878  
including any corporate holding company, parent company, or 4879  
subsidiary company of the applicant, that has the ability to 4880  
control the activities of the corporate applicant or elect a 4881  
majority of the board of directors of that corporation, other 4882  
than any bank or other licensed lending institution that holds a 4883  
mortgage or other lien acquired in the course of ordinary 4884  
business; 4885

(2) Each person associated with a noncorporate applicant 4886  
that directly or indirectly holds a beneficial or proprietary 4887  
interest in the applicant's business operation or that the 4888  
commission otherwise determines has the ability to control the 4889  
applicant; 4890

(3) Key personnel of an applicant, including any 4891  
executive, employee, or agency, having the power to exercise 4892  
significant influence over decisions concerning any part of the 4893  
applicant's business operation. 4894

(D) A sports gaming agent shall display its license 4895  
conspicuously in its place of business or have the license 4896  
available for inspection by any agent of the Ohio casino control 4897  
commission or any law enforcement agency. Each holder of an 4898

occupational license issued under section 3775.06 of the Revised Code shall have an indicator of licensure prominently displayed when present in a sports gaming facility at all times, in accordance with the rules of the commission. 4899  
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(E) A sports gaming licensee shall give the Ohio casino control commission written notice within ten days of any change to any information provided in the licensee's application for a license or renewal. 4903  
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**Sec. 3775.04.** (A) (1) A type A sports gaming agent license authorizes a sports gaming agent to offer sports gaming through an online sports pool under one brand name. 4907  
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(2) The Ohio casino control commission shall license not more than twenty type A sports gaming agents at any one time on a first-come, first-served basis. The commission shall adopt by rule a procedure allowing the commission to revoke a type A sports gaming agent license if the licensee does not offer sports gaming to patrons under the license for a continuous period of one year or more. 4910  
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(3) No person shall hold more than five type A sports gaming agent licenses at any one time. For purposes of this division, a person holds more than five licenses if a person having control of the person, as described in division (C) of section 3775.03 of the Revised Code, has control of persons who hold more than five licenses among them. 4917  
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(B) (1) A type B sports gaming agent license authorizes a sports gaming agent to offer sports gaming at one sports gaming facility. 4923  
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(2) The commission shall license not more than twenty type B sports gaming agents at any one time on a first-come, first- 4926  
4927



served basis. 4928

(3) No sports gaming facility shall be located on the 4929  
premises of a casino facility, as defined in section 3772.01 of 4930  
the Revised Code, or on the premises of a racing facility 4931  
authorized to conduct horse racing meetings. 4932

(C) An applicant for an initial or renewed type A or type 4933  
B sports gaming agent license shall do all of the following: 4934

(1) Submit a written application on a form furnished by 4935  
the commission; 4936

(2) Pay the fee required under division (C) (3) of section 4937  
109.572 of the Revised Code, along with a nonrefundable 4938  
application fee in an amount prescribed by the commission by 4939  
rule; 4940

(3) Give to the state a surety bond, in an amount and in 4941  
the form approved by the commission, to guarantee that the 4942  
applicant faithfully makes all payments required by this chapter 4943  
and rules adopted under this chapter; 4944

(4) Submit an audit of the applicant's financial 4945  
transactions and the condition of the applicant's total 4946  
operations for the previous fiscal year prepared by a certified 4947  
public accountant in accordance with generally accepted 4948  
accounting principles and state and federal laws; 4949

(5) Satisfy any other requirements for licensure under 4950  
this chapter and rules adopted under this chapter. 4951

(D) (1) Upon receiving an initial sports gaming agent 4952  
license, the applicant shall pay a nonrefundable license fee of 4953  
one million dollars. 4954

(2) Upon receiving a renewed sports gaming agent license, 4955

the applicant shall pay a nonrefundable license fee in an amount 4956  
prescribed by the commission by rule. 4957

(E) (1) A sports gaming agent license shall be valid for a 4958  
term of three years. 4959

(2) Upon the expiration of a sports gaming agent license, 4960  
the sports gaming agent may apply to renew the license in the 4961  
same manner as for an initial license, unless the license is 4962  
suspended or revoked or the commission determines that the 4963  
sports gaming agent is not in compliance with this chapter and 4964  
the rules adopted under this chapter. 4965

(F) For each fiscal year during which a sports gaming 4966  
agent offers sports gaming under this chapter, the sports gaming 4967  
agent shall submit to the commission an audit of the sports 4968  
gaming agent's financial transactions and the condition of the 4969  
sports gaming agent's total operations prepared by a certified 4970  
public accountant in accordance with generally accepted 4971  
accounting principles and applicable state and federal laws. 4972

**Sec. 3775.05.** (A) (1) An individual whose duties include 4973  
any of the following shall hold an appropriate and valid sports 4974  
gaming occupational license issued by the Ohio casino control 4975  
commission at all times: 4976

(a) Accepting wagers on sporting events on behalf of a 4977  
sports gaming agent; 4978

(b) Handling money as part of operating sports gaming on 4979  
behalf of a sports gaming agent, including a cashier, change 4980  
person, count team, or coin wrapper; 4981

(c) Providing security for the operation of sports gaming 4982  
by a sports gaming agent, including a guard or observer; 4983

(d) Performing other duties such that the individual has 4984  
the ability to alter material aspects of sports gaming conducted 4985  
by a sports gaming agent. 4986

(2) An individual is not required to have a sports gaming 4987  
occupational license if the individual's duties are related 4988  
solely to nongaming activities such as entertainment, 4989  
maintenance, or preparing or serving food or beverages. 4990

(3) The commission shall issue a sports gaming 4991  
occupational license to an individual who meets the requirements 4992  
of this chapter and of the commission's rules, provided that the 4993  
commission's rules shall not require an applicant for a sports 4994  
gaming occupational license who currently holds a video lottery 4995  
license issued under Chapter 3770. or a license issued under 4996  
Chapter 3772. of the Revised Code to take action to satisfy any 4997  
additional requirement for the sports gaming occupational 4998  
license that is substantially similar to any requirement the 4999  
applicant previously has satisfied in order to obtain or renew 5000  
the applicant's video lottery license or license issued under 5001  
Chapter 3772. of the Revised Code. 5002

(B) A sports gaming occupational license permits the 5003  
licensee to be employed in the capacity the commission 5004  
designates during the duration of the license. The commission 5005  
may establish by rule job classifications with different 5006  
requirements. 5007

(C) (1) An applicant for an initial or renewed sports 5008  
gaming occupational license shall apply for the license on a 5009  
form prescribed by the commission and shall pay the fee required 5010  
under division (C) (3) of section 109.572 of the Revised Code, 5011  
along with a nonrefundable application fee of one hundred 5012  
dollars. The commission may annually increase the amount of the 5013

application fee in an amount that does not exceed the percentage 5014  
increase in the consumer price index for the previous year, as 5015  
necessary to cover the cost of processing the application. As 5016  
used in this division, "consumer price index" means the consumer 5017  
price index for all urban consumers or its successive 5018  
equivalent, as determined by the United States department of 5019  
labor, bureau of labor statistics, or its successor in 5020  
responsibility, for all items, Series A. 5021

(2) Upon receiving an initial or renewed sports gaming 5022  
occupational license, the applicant shall pay a nonrefundable 5023  
license fee of fifty dollars. 5024

(3) An applicant's employer may pay the fees described in 5025  
divisions (C) (1) and (2) of this section on behalf of the 5026  
applicant. 5027

(D) The commission may adopt rules allowing an individual 5028  
who holds a sports gaming occupational license from another 5029  
jurisdiction to be licensed in this state by reciprocity, so 5030  
long as that jurisdiction's requirements to receive that license 5031  
and the activities authorized by the license are substantially 5032  
similar to those of this state with respect to the license the 5033  
individual seeks. 5034

(E) A sports gaming occupational license shall be valid 5035  
for a term of three years. In order to renew a sports gaming 5036  
occupational license, the licensee shall apply to the commission 5037  
for a renewed license in the same manner as for an initial 5038  
license. 5039

**Sec. 3775.06.** (A) A person or entity that provides sports 5040  
gaming equipment or related services to a sports gaming agent 5041  
shall hold an appropriate and valid sports gaming supplier 5042

license issued by the Ohio casino control commission at all 5043  
times. The commission may accept another jurisdiction's license, 5044  
if the commission determines it has similar licensing 5045  
requirements, as evidence that the applicant meets the 5046  
requirements for a license issued under this section. The 5047  
commission shall issue a sports gaming supplier license to a 5048  
person or entity that meets the requirements of this chapter and 5049  
of the commission's rules, provided that the commission's rules 5050  
shall not require an applicant for a sports gaming supplier 5051  
license who currently holds a video lottery license issued under 5052  
Chapter 3770. or a license issued under Chapter 3772. of the 5053  
Revised Code to take action to satisfy any additional 5054  
requirement for the sports gaming supplier license that is 5055  
substantially similar to any requirement the applicant 5056  
previously has satisfied in order to obtain or renew the 5057  
applicant's video lottery license or license issued under 5058  
Chapter 3772. of the Revised Code. 5059

(B) An applicant for an initial or renewed sports gaming 5060  
supplier license shall apply for the license on a form 5061  
prescribed by the commission and shall pay the fee required 5062  
under division (C) (3) of section 109.572 of the Revised Code, 5063  
along with a nonrefundable application fee of ten thousand 5064  
dollars. The commission may annually increase the amount of the 5065  
application fee in an amount that does not exceed the percentage 5066  
increase in the consumer price index for the previous year, as 5067  
necessary to cover the cost of processing the application. As 5068  
used in this division, "consumer price index" means the consumer 5069  
price index for all urban consumers or its successive 5070  
equivalent, as determined by the United States department of 5071  
labor, bureau of labor statistics, or its successor in 5072  
responsibility, for all items, Series A. 5073

(C) Upon receiving an initial or renewed sports gaming supplier license, the applicant shall pay a nonrefundable license fee of fifteen thousand dollars. 5074  
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(D) A sports gaming supplier license shall be valid for a term of three years. In order to renew a sports gaming supplier license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 5077  
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**Sec. 3775.07.** (A) The Ohio casino control commission shall not grant a sports gaming license to an applicant if evidence satisfactory to the commission exists that the applicant has done any of the following: 5081  
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(1) Knowingly made a false statement to the commission; 5085

(2) Been suspended from operating a gambling game, gaming device, or gaming operation, or had a license revoked by any governmental unit of a national, state, or local body exercising governmental functions; 5086  
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(3) Been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code; 5090  
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(4) Been directly involved in or employed by any offshore wagering market that illegally serviced the United States or otherwise accepted illegal wagers from individuals located in the United States on or after April 16, 2015. 5092  
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(B) The commission may deny a sports gaming agent license to any applicant, reprimand any sports gaming agent, or suspend or revoke a sports gaming agent license if any of the following are true: 5096  
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5099

(1) The applicant or sports gaming agent has not demonstrated to the commission's satisfaction financial 5100  
5101

responsibility sufficient to adequately meet the requirements of 5102  
the enterprise. 5103

(2) The applicant or sports gaming agent is not the true 5104  
owner of the business or is not the sole owner and has not 5105  
disclosed the existence or identity of other persons who have an 5106  
ownership interest in the business. 5107

(3) The applicant or sports gaming agent is a corporation 5108  
that sells more than five per cent of a sports gaming agent's 5109  
voting stock, or more than five per cent of the voting stock of 5110  
a corporation that controls the sports gaming agent, or sells a 5111  
sports gaming agent's assets, other than those bought and sold 5112  
in the ordinary course of business, or any interest in the 5113  
assets, to any person not already determined by the commission 5114  
to have met the qualifications of a sports gaming agent. 5115

(C) The commission shall not grant a sports gaming license 5116  
to any of the following persons: 5117

(1) A nonprofit corporation or organization; 5118

(2) An individual who is under twenty-one years of age; 5119

(3) An employee of the commission. 5120

**Sec. 3775.08.** (A) A sports gaming agent shall do all of 5121  
the following: 5122

(1) Conduct all sports gaming activities and functions in 5123  
a manner that does not pose a threat to the public health, 5124  
safety, or welfare of the citizens of this state; 5125

(2) Adopt comprehensive house rules for game play 5126  
governing sports gaming transactions with its patrons, including 5127  
rules that specify the amounts to be paid on winning wagers and 5128  
the effect of schedule changes, and submit them to the Ohio 5129

casino control commission for approval before implementing them. 5130

The sports gaming agent shall publish its house rules as part of 5131  
its minimum internal control standards, shall display the house 5132  
rules, together with any other information the commission 5133  
considers appropriate, conspicuously in each sports gaming 5134  
facility and in any other place or manner prescribed by the 5135  
commission, and shall make copies of its house rules readily 5136  
available to patrons. 5137

(3) Keep current in all payments and obligations to the 5138  
commission; 5139

(4) Provide a secure location for the placement, 5140  
operation, and use of sports gaming equipment; 5141

(5) Prevent any person from tampering with or interfering 5142  
with the operation of sports gaming; 5143

(6) Employ commercially reasonable methods to prevent the 5144  
sports gaming agent and its agents and employees from disclosing 5145  
any confidential information in the possession of the sports 5146  
gaming agent that could affect the conduct of sports gaming; 5147

(7) Maintain the confidentiality of any confidential 5148  
information provided to the sports gaming agent by a sports 5149  
governing body, except as otherwise required by law or by order 5150  
of the commission; 5151

(8) Ensure that sports gaming conducted at a sports gaming 5152  
facility is within the sight and control of designated employees 5153  
of the sports gaming agent and that sports gaming is conducted 5154  
under continuous observation by security equipment in conformity 5155  
with the specifications and requirements of the commission; 5156

(9) Ensure that sports gaming occurs only in the locations 5157  
and manner approved by the commission; 5158



(10) Ensure that all sports gaming is monitored in accordance with division (I) of section 3775.02 of the Revised Code; 5159  
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(11) Maintain sufficient funds and other supplies to conduct sports gaming at all times; 5162  
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(12) Maintain daily records showing the sports gaming agent's sports gaming receipts and timely file with the commission any additional reports required by rule or by other provisions of the Revised Code. 5164  
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(B) A sports gaming agent immediately shall report to the commission any information in the sports gaming agent's possession related to any of the following: 5168  
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(1) Any wager in violation of this chapter or rules adopted under this chapter or of federal law; 5171  
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(2) Abnormal sports gaming activity or patterns that may indicate a concern regarding the integrity of a sporting event; 5173  
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(3) Suspicious wagering activities; 5175

(4) Any conduct that corrupts a wagering outcome of a sporting event for purposes of financial gain; 5176  
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(5) Any criminal or disciplinary proceedings commenced against the sports gaming agent by any person other than the commission in connection with the sports gaming agent's operations. 5178  
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(C) A sports gaming agent may manage risk associated with wagers by rejecting or pooling one or more wagers. A sports gaming agent may lay off one or more wagers with another sports gaming agent. 5182  
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(D) A sports gaming agent may employ a system that offsets 5186  
loss or manages risk in the operation of sports gaming under 5187  
this chapter through the use of a liquidity pool in another 5188  
jurisdiction in which the sports gaming agent or an affiliate or 5189  
other third party also holds licensure, provided that at all 5190  
times adequate protections are maintained to ensure sufficient 5191  
funds are available to pay patrons. 5192

(E) A sports gaming agent may provide promotional gaming 5193  
credits to patrons, subject to oversight by the commission. As 5194  
used in this division, "promotional gaming credit" means a 5195  
credit, discount, or other similar item issued to a patron to 5196  
enable the placement of, or increase in, a wager on a sporting 5197  
event. 5198

(F) If a sports gaming patron does not claim a winning 5199  
wager from a sports gaming agent within one year from the last 5200  
day on which the sporting event is held, the sports gaming 5201  
agent's obligation to pay the winnings shall expire, and the 5202  
sports gaming agent shall remit the winnings to the commission, 5203  
which shall deposit them in the sports gaming revenue fund. 5204

(G) A sports gaming agent is not liable under the laws of 5205  
this state to any party, including a patron, for disclosing 5206  
information as required under this chapter or for refusing to 5207  
disclose information that is not required by law to be 5208  
disclosed. 5209

**Sec. 3775.09.** (A) A type A sports gaming agent may operate 5210  
an online sports pool web site and accompanying mobile 5211  
application through which the sports gaming agent accepts wagers 5212  
from individuals who are at least twenty-one years of age and 5213  
who are physically located in this state. The sports gaming 5214  
agent shall use location based technology to prohibit 5215

individuals who are not physically present in this state from 5216  
participating in sports gaming through the online sports pool. 5217

(B)(1) As used in division (B) of this section, "sports 5218  
gaming account" means an electronic account that an individual 5219  
may establish for the purpose of sports gaming, including making 5220  
deposits and withdrawals, wagering amounts, and receiving 5221  
payouts on winning wagers. 5222

(2) A sports gaming agent may accept a wager from an 5223  
individual through an online sports pool only using the 5224  
individual's sports gaming account. The sports gaming account 5225  
shall be in the individual's full legal name and shall not be in 5226  
the name of any beneficiary, custodian, joint trust, 5227  
corporation, partnership, or other organization or entity. 5228

(3) A sports gaming account may be established and funded 5229  
in person through employees or sales agents of a sports gaming 5230  
agent or, pursuant to rules adopted by the Ohio casino control 5231  
commission, over the internet through a sports gaming agent's 5232  
web site or mobile application in a manner that complies with 5233  
the sports gaming agent's internal controls. 5234

(C) The server responsible for accepting wagers through an 5235  
online sports pool shall be located in a secure facility in this 5236  
state. 5237

**Sec. 3775.10.** (A) A type B sports gaming agent may accept 5238  
wagers on sporting events that are made in person only from 5239  
individuals who are at least twenty-one years of age and who are 5240  
physically present in a sports gaming facility. The sports 5241  
gaming agent shall not accept a wager on a sporting event from 5242  
an individual who is placing the wager on behalf of another 5243  
individual who is not physically present in the sports gaming 5244

facility. 5245

(B) (1) Except as otherwise provided in division (B) (2) of 5246  
this section, before accepting any wager on a sporting event, a 5247  
type B sports gaming agent shall require the individual to 5248  
register with the sports gaming agent, provide the individual's 5249  
full legal name and any other information required by the Ohio 5250  
casino control commission or requested by the sports gaming 5251  
agent, and place all wagers on sporting events placed with the 5252  
sports gaming agent through that registration. 5253

(2) A type B sports gaming agent may accept an anonymous 5254  
wager from an individual, so long as the amount of the wager 5255  
does not exceed a dollar limit determined by the commission by 5256  
rule. 5257

(C) (1) An employee of a sports gaming agent who is between 5258  
eighteen and twenty-one years of age may be present in a sports 5259  
gaming facility, so long as the employee's duties are not 5260  
related to sports gaming. 5261

(2) An individual who is under twenty-one years of age may 5262  
enter a sports gaming facility in order to pass to another area 5263  
where sports gaming is not being conducted, but only if the 5264  
individual is personally escorted by an employee of the sports 5265  
gaming agent who remains in close proximity to the individual at 5266  
all times in accordance with the rules of the commission. 5267

**Sec. 3775.11.** (A) The Ohio casino control commission may 5268  
exclude any individual from entering a sports gaming facility or 5269  
the grounds of a sports gaming facility or from participating in 5270  
the play or operation of sports gaming conducted by a sports 5271  
gaming agent. The commission shall keep a list of all excluded 5272  
individuals and shall make that list available to each sports 5273

gaming agent and to the state lottery commission. No individual 5274  
who is on the Ohio casino control commission's exclusion list 5275  
shall enter a sports gaming facility or the grounds of a sports 5276  
gaming facility or participate in the play or operation of 5277  
sports gaming conducted by a sports gaming agent. 5278

(B) (1) A sports gaming agent may exclude any individual 5279  
from entering a sports gaming facility, or the grounds of a 5280  
sports gaming facility, that is under the control of the sports 5281  
gaming agent and may exclude any individual from participating 5282  
in the play or operation of sports gaming conducted by the 5283  
sports gaming agent. The sports gaming agent shall keep a list 5284  
of all excluded individuals. No individual who is on a sports 5285  
gaming agent's exclusion list shall enter a sports gaming 5286  
facility, or the grounds of a sports gaming facility, that is 5287  
under the control of the sports gaming agent or participate in 5288  
the play or operation of sports gaming conducted by the sports 5289  
gaming agent under this chapter. 5290

(2) If a sports gaming agent excludes an individual 5291  
because the sports gaming agent determines that the individual 5292  
engaged or attempted to engage in any sports gaming related 5293  
activity that is prohibited under this chapter or under the 5294  
commission's rules, the sports gaming agent shall report that 5295  
fact to the Ohio casino control commission. 5296

(C) No person who is on the voluntary exclusion list 5297  
described in section 3772.01 of the Revised Code shall 5298  
participate in the play or operation of sports gaming conducted 5299  
by a sports gaming agent. A sports gaming agent shall employ 5300  
commercially reasonable methods to prevent the person from 5301  
engaging in sports gaming conducted by the sports gaming agent. 5302

(D) No sports gaming agent, no director, officer, agent, 5303

or employee of a sports gaming agent, no other person who has a 5304  
financial interest in a sports gaming agent, and no person 5305  
living in the same household as any of those persons, shall 5306  
engage in any sports gaming conducted by the sports gaming 5307  
agent, other than as part of operating sports gaming or as part 5308  
of the employee's employment. A sports gaming agent shall employ 5309  
commercially reasonable methods to prevent those persons, and 5310  
any other person who has access to confidential information held 5311  
by the sports gaming agent, from engaging in sports gaming 5312  
conducted by the sports gaming agent. 5313

(E) No member or employee of the Ohio casino control 5314  
commission shall knowingly participate in sports gaming 5315  
conducted by a sports gaming agent in this state or participate 5316  
in sports gaming with any person or entity located outside this 5317  
state that is directly or indirectly owned or operated by a 5318  
sports gaming agent. 5319

(F) A sports gaming agent shall employ commercially 5320  
reasonable methods to prevent any person involved in a sporting 5321  
event with respect to which sports gaming is permitted from 5322  
engaging in any sports gaming with the sports gaming agent, 5323  
based on publicly available information and any information 5324  
provided by a sports governing body. For purposes of this 5325  
division, a person is considered to be involved in a sporting 5326  
event if the person is an athlete, participant, coach, referee, 5327  
team owner, or sports governing body with respect to the 5328  
sporting event; any agent or employee of such an athlete, 5329  
participant, coach, referee, team owner, or sports governing 5330  
body; and any agent or employee of an athlete, participant, or 5331  
referee union with respect to the sporting event. 5332

Sec. 3775.12. (A) Notwithstanding any contrary provision 5333

of section 149.43 of the Revised Code, the Ohio casino control 5334  
commission shall not disclose to the public any of the following 5335  
information or documents concerning a person who has applied for 5336  
or been issued a license under this chapter or the person's 5337  
spouse, dependent, or employee, unless the person authorizes the 5338  
commission to disclose the information: 5339

(1) A social security number, passport number, or federal 5340  
tax identification number; 5341

(2) A home address, telephone number, or electronic mail 5342  
address; 5343

(3) A birth certificate; 5344

(4) A driver's license or state identification card 5345  
number; 5346

(5) The name or address of a previous spouse; 5347

(6) A date or place of birth; 5348

(7) Any personal financial information or records, 5349  
including personal tax returns and information and records of 5350  
criminal proceedings; 5351

(8) Any information concerning a minor child; 5352

(9) Any information concerning a person the commission has 5353  
reason to know is a victim of domestic violence, sexual assault, 5354  
or stalking; 5355

(10) Any trade secret, medical records, or patents or 5356  
exclusive licenses; 5357

(11) Security information, including risk prevention 5358  
plans, detection and countermeasures, location of count rooms or 5359  
other money storage areas, emergency management plans, security 5360

and surveillance plans, equipment and usage protocols, and theft 5361  
and fraud prevention plans and countermeasures; 5362

(12) Any other information that the commission receives 5363  
from another jurisdiction relating to an applicant who holds, 5364  
held, or has applied for a license under this chapter; 5365

(13) Any other information that is exempt from disclosure 5366  
as a public record under section 149.43 of the Revised Code. 5367

(B) Except as otherwise provided in division (A) of this 5368  
section, all of the following information is subject to 5369  
disclosure as a public record under section 149.43 of the 5370  
Revised Code: 5371

(1) The information a sports gaming agent or an applicant 5372  
for a sports gaming agent license has submitted to the 5373  
commission as part of applying for or renewing a sports gaming 5374  
agent license; 5375

(2) The name, place of employment, job title, and gaming 5376  
experience of a person who has applied for or been issued a 5377  
license under this chapter; 5378

(3) The commission's reasons for denying or revoking a 5379  
license under this chapter or for taking other disciplinary 5380  
action under this chapter. 5381

(C) Division (A) of this section does not prohibit the 5382  
commission from disclosing information and documents described 5383  
in that division to the inspector general, a prosecuting 5384  
authority, a law enforcement agency, or any other appropriate 5385  
governmental entity or licensing agency, provided that the 5386  
recipient shall not disclose the information and documents to 5387  
the public. 5388



Sec. 3775.13. (A) All shipments of gambling devices, 5389  
including any sports gaming equipment, to sports gaming 5390  
facilities or to lottery sales agents in this state are legal 5391  
shipments of gambling devices into this state, as long as the 5392  
supplier has completed the registering, recording, and labeling 5393  
of the equipment in accordance with the "Gambling Devices Act of 5394  
1962," 15 U.S.C. 1171 to 1178. 5395

(B) This state is exempt from section 2 of the "Gambling 5396  
Devices Act of 1962," 15 U.S.C. 1172. 5397

Sec. 3775.99. (A) Whoever knowingly does any of the 5398  
following commits a misdemeanor of the first degree on the first 5399  
offense and a felony of the fifth degree on a subsequent 5400  
offense: 5401

(1) Makes a false statement on an application submitted 5402  
under this chapter; 5403

(2) Permits an individual under twenty-one years of age to 5404  
engage in sports gaming; 5405

(3) Aids, induces, or causes an individual under twenty- 5406  
one years of age who is not an employee of the sports gaming 5407  
agent to enter or attempt to enter a sports gaming facility; 5408

(4) Enters or attempts to enter a sports gaming facility 5409  
while under twenty-one years of age, except as permitted under 5410  
division (C) of section 3775.10 of the Revised Code; 5411

(5) Participates in sports gaming in violation of division 5412  
(D) of section 3775.11 of the Revised Code, other than as part 5413  
of operating sports gaming or as part of the employee's 5414  
employment. 5415

(B) Whoever knowingly does any of the following commits a 5416

felony of the fifth degree on a first offense and a felony of 5417  
the fourth degree on a subsequent offense. If the person is a 5418  
sports gaming licensee under this chapter, the Ohio casino 5419  
control commission shall revoke the person's license issued 5420  
under this chapter after the first offense. 5421

(1) Offers, promises, or gives anything of value to anyone 5422  
for the purpose of influencing the outcome of a sporting event 5423  
or attempts to do so; 5424

(2) Places, increases, or decreases a wager after 5425  
acquiring knowledge not available to the general public that 5426  
anyone has been offered, promised, or given anything of value 5427  
for the purpose of influencing the outcome of the sporting event 5428  
upon which the wager is placed, increased, or decreased, or 5429  
attempts to do so; 5430

(3) Manufactures, sells, or distributes any device that is 5431  
intended by that person to be used to violate any provision of 5432  
this chapter or the sports gaming laws of any other state; 5433

(4) Places a bet or aids any other person in placing a bet 5434  
on a sporting event after unlawfully acquiring knowledge of the 5435  
outcome on which winnings from that bet are contingent; 5436

(5) Claims, collects, or takes anything of value from a 5437  
sports gaming agent or from the state lottery commission with 5438  
intent to defraud or attempts to do so without having made a 5439  
wager in which the amount or value is legitimately won or owed; 5440

(6) Places a wager using counterfeit currency or other 5441  
counterfeit form of credit approved for wagering; 5442

(7) Possesses any device intended to be used to violate 5443  
this chapter or any rule adopted under this chapter or any 5444  
materials used to manufacture such a device. This division does 5445

not apply to a sports gaming agent or to an agent or employee of 5446  
a sports gaming agent who is acting in furtherance of the sports 5447  
gaming agent's interest. 5448

(8) Changes or alters the normal outcome of any sports 5449  
gaming conducted through an online sports pool, including any 5450  
system used to monitor the online sports pool, or the way in 5451  
which the outcome is reported to any patron; 5452

(9) Operates sports gaming in a manner other than the 5453  
manner required under this chapter and Chapter 3770. of the 5454  
Revised Code. Premises or any internet web site used or occupied 5455  
in violation of this division constitute a nuisance subject to 5456  
abatement under Chapter 3767. of the Revised Code. 5457

(C) Whoever knowingly does any of the following commits a 5458  
felony of the third degree. If the person is a sports gaming 5459  
licensee under this chapter, the commission shall revoke the 5460  
person's license issued under this chapter after the first 5461  
offense. If the person is a public servant or political party 5462  
official, the person is forever disqualified from holding any 5463  
public office, employment, or position of trust in this state. 5464

(1) Offers, promises, or gives anything of value or 5465  
benefit to a person who is connected with a sports gaming agent 5466  
or the state lottery commission or to an agent or employee of a 5467  
sports gaming agent or the state lottery commission, under an 5468  
agreement to influence, or with the intent to influence, the 5469  
actions of the person to whom the offer, promise, or gift is 5470  
made in order to affect or attempt to affect the outcome of 5471  
sports gaming or an official action of a member, agent, or 5472  
employee of the Ohio casino control commission or the state 5473  
lottery commission; 5474

(2) Solicits, accepts, or receives a promise of anything 5475  
of value or benefit while the person is connected with a sports 5476  
gaming agent or the state lottery commission or an agent or 5477  
employee of a sports gaming agent or the state lottery 5478  
commission, under an agreement to influence, or with the intent 5479  
to influence, the actions of the person to affect or attempt to 5480  
affect the outcome of sports gaming or an official action of a 5481  
member, agent, or employee of the Ohio casino control commission 5482  
or the state lottery commission. 5483

(D) Whoever knowingly does any of the following while 5484  
participating in sports gaming or otherwise transacting with a 5485  
sports gaming agent or the state lottery commission as permitted 5486  
under this chapter or Chapter 3770. of the Revised Code commits 5487  
a felony of the fifth degree on a first offense and a felony of 5488  
the fourth degree on a subsequent offense: 5489

(1) Causes or attempts to cause a sports gaming agent or 5490  
the state lottery commission to fail to file a report required 5491  
under 31 U.S.C. 5313(a) or 5325 or any regulation prescribed 5492  
thereunder or section 1315.53 of the Revised Code, or to fail to 5493  
file a report or maintain a record required by an order issued 5494  
under section 21 of the "Federal Deposit Insurance Act" or 5495  
section 123 of Pub. L. No. 91-508; 5496

(2) Causes or attempts to cause a sports gaming agent or 5497  
the state lottery commission to file a report under 31 U.S.C. 5498  
5313(a) or 5325 or any regulation prescribed thereunder or 5499  
section 1315.53 of the Revised Code, to file a report or to 5500  
maintain a record required by any order issued under 31 U.S.C. 5501  
3126, or to maintain a record required under any regulation 5502  
prescribed under section 21 of the "Federal Deposit Insurance 5503  
Act" or section 123 of Pub. L. No. 91-508 that contains a 5504

material omission or misstatement of fact; 5505

(3) With one or more sports gaming agents or the state 5506  
lottery commission, structures a transaction, is complicit in 5507  
structuring a transaction, attempts to structure a transaction, 5508  
or is complicit in an attempt to structure a transaction. As 5509  
used in this division: 5510

(a) To be "complicit" means to engage in any conduct of a 5511  
type described in divisions (A) (1) to (4) of section 2923.03 of 5512  
the Revised Code. 5513

(b) "Structure a transaction" has the same meaning as in 5514  
section 1315.51 of the Revised Code. 5515

**Sec. 5703.21.** (A) Except as provided in divisions (B) and 5516  
(C) of this section, no agent of the department of taxation, 5517  
except in the agent's report to the department or when called on 5518  
to testify in any court or proceeding, shall divulge any 5519  
information acquired by the agent as to the transactions, 5520  
property, or business of any person while acting or claiming to 5521  
act under orders of the department. Whoever violates this 5522  
provision shall thereafter be disqualified from acting as an 5523  
officer or employee or in any other capacity under appointment 5524  
or employment of the department. 5525

(B) (1) For purposes of an audit pursuant to section 117.15 5526  
of the Revised Code, or an audit of the department pursuant to 5527  
Chapter 117. of the Revised Code, or an audit, pursuant to that 5528  
chapter, the objective of which is to express an opinion on a 5529  
financial report or statement prepared or issued pursuant to 5530  
division (A) (7) or (9) of section 126.21 of the Revised Code, 5531  
the officers and employees of the auditor of state charged with 5532  
conducting the audit shall have access to and the right to 5533

examine any state tax returns and state tax return information 5534  
in the possession of the department to the extent that the 5535  
access and examination are necessary for purposes of the audit. 5536  
Any information acquired as the result of that access and 5537  
examination shall not be divulged for any purpose other than as 5538  
required for the audit or unless the officers and employees are 5539  
required to testify in a court or proceeding under compulsion of 5540  
legal process. Whoever violates this provision shall thereafter 5541  
be disqualified from acting as an officer or employee or in any 5542  
other capacity under appointment or employment of the auditor of 5543  
state. 5544

(2) For purposes of an internal audit pursuant to section 5545  
126.45 of the Revised Code, the officers and employees of the 5546  
office of internal audit in the office of budget and management 5547  
charged with directing the internal audit shall have access to 5548  
and the right to examine any state tax returns and state tax 5549  
return information in the possession of the department to the 5550  
extent that the access and examination are necessary for 5551  
purposes of the internal audit. Any information acquired as the 5552  
result of that access and examination shall not be divulged for 5553  
any purpose other than as required for the internal audit or 5554  
unless the officers and employees are required to testify in a 5555  
court or proceeding under compulsion of legal process. Whoever 5556  
violates this provision shall thereafter be disqualified from 5557  
acting as an officer or employee or in any other capacity under 5558  
appointment or employment of the office of internal audit. 5559

(3) As provided by section 6103(d)(2) of the Internal 5560  
Revenue Code, any federal tax returns or federal tax information 5561  
that the department has acquired from the internal revenue 5562  
service, through federal and state statutory authority, may be 5563  
disclosed to the auditor of state or the office of internal 5564

audit solely for purposes of an audit of the department. 5565

(4) For purposes of Chapter 3739. of the Revised Code, an 5566  
agent of the department of taxation may share information with 5567  
the division of state fire marshal that the agent finds during 5568  
the course of an investigation. 5569

(C) Division (A) of this section does not prohibit any of 5570  
the following: 5571

(1) Divulging information contained in applications, 5572  
complaints, and related documents filed with the department 5573  
under section 5715.27 of the Revised Code or in applications 5574  
filed with the department under section 5715.39 of the Revised 5575  
Code; 5576

(2) Providing information to the office of child support 5577  
within the department of job and family services pursuant to 5578  
section 3125.43 of the Revised Code; 5579

(3) Disclosing to the motor vehicle repair board any 5580  
information in the possession of the department that is 5581  
necessary for the board to verify the existence of an 5582  
applicant's valid vendor's license and current state tax 5583  
identification number under section 4775.07 of the Revised Code; 5584

(4) Providing information to the administrator of workers' 5585  
compensation pursuant to sections 4123.271 and 4123.591 of the 5586  
Revised Code; 5587

(5) Providing to the attorney general information the 5588  
department obtains under division (J) of section 1346.01 of the 5589  
Revised Code; 5590

(6) Permitting properly authorized officers, employees, or 5591  
agents of a municipal corporation from inspecting reports or 5592

information pursuant to section 718.84 of the Revised Code or	5593
rules adopted under section 5745.16 of the Revised Code;	5594
(7) Providing information regarding the name, account	5595
number, or business address of a holder of a vendor's license	5596
issued pursuant to section 5739.17 of the Revised Code, a holder	5597
of a direct payment permit issued pursuant to section 5739.031	5598
of the Revised Code, or a seller having a use tax account	5599
maintained pursuant to section 5741.17 of the Revised Code, or	5600
information regarding the active or inactive status of a	5601
vendor's license, direct payment permit, or seller's use tax	5602
account;	5603
(8) Releasing invoices or invoice information furnished	5604
under section 4301.433 of the Revised Code pursuant to that	5605
section;	5606
(9) Providing to a county auditor notices or documents	5607
concerning or affecting the taxable value of property in the	5608
county auditor's county. Unless authorized by law to disclose	5609
documents so provided, the county auditor shall not disclose	5610
such documents;	5611
(10) Providing to a county auditor sales or use tax return	5612
or audit information under section 333.06 of the Revised Code;	5613
(11) Subject to section 4301.441 of the Revised Code,	5614
disclosing to the appropriate state agency information in the	5615
possession of the department of taxation that is necessary to	5616
verify a permit holder's gallonage or noncompliance with taxes	5617
levied under Chapter 4301. or 4305. of the Revised Code;	5618
(12) Disclosing to the department of natural resources	5619
information in the possession of the department of taxation that	5620
is necessary for the department of taxation to verify the	5621



taxpayer's compliance with section 5749.02 of the Revised Code 5622  
or to allow the department of natural resources to enforce 5623  
Chapter 1509. of the Revised Code; 5624

(13) Disclosing to the department of job and family 5625  
services, industrial commission, and bureau of workers' 5626  
compensation information in the possession of the department of 5627  
taxation solely for the purpose of identifying employers that 5628  
misclassify employees as independent contractors or that fail to 5629  
properly report and pay employer tax liabilities. The department 5630  
of taxation shall disclose only such information that is 5631  
necessary to verify employer compliance with law administered by 5632  
those agencies. 5633

(14) Disclosing to the Ohio casino control commission 5634  
information in the possession of the department of taxation that 5635  
is necessary to verify a casino operator's or sports gaming 5636  
agent's compliance with section 5747.063 ~~or~~ 5753.02, or 5637  
5753.021 of the Revised Code and sections related thereto; 5638

(15) Disclosing to the state lottery commission 5639  
information in the possession of the department of taxation that 5640  
is necessary to verify a lottery sales agent's compliance with 5641  
section 5747.064 of the Revised Code. 5642

(16) Disclosing to the development services agency 5643  
information in the possession of the department of taxation that 5644  
is necessary to ensure compliance with the laws of this state 5645  
governing taxation and to verify information reported to the 5646  
development services agency for the purpose of evaluating 5647  
potential tax credits, grants, or loans. Such information shall 5648  
not include information received from the internal revenue 5649  
service the disclosure of which is prohibited by section 6103 of 5650  
the Internal Revenue Code. No officer, employee, or agent of the 5651

development services agency shall disclose any information 5652  
provided to the development services agency by the department of 5653  
taxation under division (C) (16) of this section except when 5654  
disclosure of the information is necessary for, and made solely 5655  
for the purpose of facilitating, the evaluation of potential tax 5656  
credits, grants, or loans. 5657

(17) Disclosing to the department of insurance information 5658  
in the possession of the department of taxation that is 5659  
necessary to ensure a taxpayer's compliance with the 5660  
requirements with any tax credit administered by the development 5661  
services agency and claimed by the taxpayer against any tax 5662  
administered by the superintendent of insurance. No officer, 5663  
employee, or agent of the department of insurance shall disclose 5664  
any information provided to the department of insurance by the 5665  
department of taxation under division (C) (17) of this section. 5666

(18) Disclosing to the division of liquor control 5667  
information in the possession of the department of taxation that 5668  
is necessary for the division and department to comply with the 5669  
requirements of sections 4303.26 and 4303.271 of the Revised 5670  
Code. 5671

(19) Disclosing to the department of education, upon that 5672  
department's request, information in the possession of the 5673  
department of taxation that is necessary only to verify whether 5674  
the family income of a student applying for or receiving a 5675  
scholarship under the educational choice scholarship pilot 5676  
program is equal to, less than, or greater than the income 5677  
thresholds prescribed by section 3310.02 or 3310.032 of the 5678  
Revised Code. The department of education shall provide 5679  
sufficient information about the student and the student's 5680  
family to enable the department of taxation to make the 5681

verification. 5682

(20) Disclosing to the Ohio rail development commission 5683  
information in the possession of the department of taxation that 5684  
is necessary to ensure compliance with the laws of this state 5685  
governing taxation and to verify information reported to the 5686  
commission for the purpose of evaluating potential grants or 5687  
loans. Such information shall not include information received 5688  
from the internal revenue service the disclosure of which is 5689  
prohibited by section 6103 of the Internal Revenue Code. No 5690  
member, officer, employee, or agent of the Ohio rail development 5691  
commission shall disclose any information provided to the 5692  
commission by the department of taxation under division (C) (20) 5693  
of this section except when disclosure of the information is 5694  
necessary for, and made solely for the purpose of facilitating, 5695  
the evaluation of potential grants or loans. 5696

**Sec. 5747.02.** (A) For the purpose of providing revenue for 5697  
the support of schools and local government functions, to 5698  
provide relief to property taxpayers, to provide revenue for the 5699  
general revenue fund, and to meet the expenses of administering 5700  
the tax levied by this chapter, there is hereby levied on every 5701  
individual, trust, and estate residing in or earning or 5702  
receiving income in this state, on every individual, trust, and 5703  
estate earning or receiving lottery winnings, prizes, or awards 5704  
pursuant to Chapter 3770. of the Revised Code, on every 5705  
individual, trust, and estate earning or receiving winnings on 5706  
casino or sports gaming, and on every individual, trust, and 5707  
estate otherwise having nexus with or in this state under the 5708  
Constitution of the United States, an annual tax measured as 5709  
prescribed in divisions (A) (1) to (4) of this section. 5710

(1) In the case of trusts, the tax imposed by this section 5711

shall be measured by modified Ohio taxable income under division 5712  
(D) of this section and levied in the same amount as the tax is 5713  
imposed on estates as prescribed in division (A)(2) of this 5714  
section. 5715

(2) In the case of estates, the tax imposed by this 5716  
section shall be measured by Ohio taxable income. The tax shall 5717  
be levied at the rate of one and forty-two thousand seven 5718  
hundred forty-four hundred-thousandths per cent for the first 5719  
twenty-one thousand seven hundred fifty dollars of such income 5720  
and, for income in excess of that amount, the tax shall be 5721  
levied at the same rates prescribed in division (A)(3) of this 5722  
section for individuals. 5723

(3) In the case of individuals, the tax imposed by this 5724  
section on income other than taxable business income shall be 5725  
measured by Ohio adjusted gross income, less taxable business 5726  
income and less an exemption for the taxpayer, the taxpayer's 5727  
spouse, and each dependent as provided in section 5747.025 of 5728  
the Revised Code. If the balance thus obtained is equal to or 5729  
less than twenty-one thousand seven hundred fifty dollars, no 5730  
tax shall be imposed on that balance. If the balance thus 5731  
obtained is greater than twenty-one thousand seven hundred fifty 5732  
dollars, the tax is hereby levied as follows: 5733

5734

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A OHIO ADJUSTED GROSS INCOME  
LESS TAXABLE BUSINESS INCOME  
AND EXEMPTIONS (INDIVIDUALS)  
OR MODIFIED OHIO TAXABLE

TAX

INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	
B More than \$21,750 but not more than \$43,450	\$310.47 plus 2.850% of the amount in excess of \$21,750
C More than \$43,450 but not more than \$86,900	\$928.92 plus 3.326% of the amount in excess of \$43,450
D More than \$86,900 but not more than \$108,700	\$2,374.07 plus 3.802% of the amount in excess of \$86,900
E More than \$108,700 but not more than \$217,400	\$3,202.91 plus 4.413% of the amount in excess of \$108,700
F More than \$217,400	\$7,999.84 plus 4.797% of the amount in excess of \$217,400

(4) (a) In the case of individuals, the tax imposed by this section on taxable business income shall equal three per cent of the result obtained by subtracting any amount allowed under division (A) (4) (b) of this section from the individual's taxable business income.

(b) If the exemptions allowed to an individual under division (A) (3) of this section exceed the taxpayer's Ohio adjusted gross income less taxable business income, the excess shall be deducted from taxable business income before computing the tax under division (A) (4) (a) of this section.

(5) Except as otherwise provided in this division, in August of each year, the tax commissioner shall make a new adjustment to the income amounts prescribed in divisions (A) (2) and (3) of this section by multiplying the percentage increase

in the gross domestic product deflator computed that year under 5749  
section 5747.025 of the Revised Code by each of the income 5750  
amounts resulting from the adjustment under this division in the 5751  
preceding year, adding the resulting product to the 5752  
corresponding income amount resulting from the adjustment in the 5753  
preceding year, and rounding the resulting sum to the nearest 5754  
multiple of fifty dollars. The tax commissioner also shall 5755  
recompute each of the tax dollar amounts to the extent necessary 5756  
to reflect the new adjustment of the income amounts. To 5757  
recompute the tax dollar amount corresponding to the lowest tax 5758  
rate in division (A) (3) of this section, the commissioner shall 5759  
multiply the tax rate prescribed in division (A) (2) of this 5760  
section by the income amount specified in that division and as 5761  
adjusted according to this paragraph. The rates of taxation 5762  
shall not be adjusted. 5763

The adjusted amounts apply to taxable years beginning in 5764  
the calendar year in which the adjustments are made and to 5765  
taxable years beginning in each ensuing calendar year until a 5766  
calendar year in which a new adjustment is made pursuant to this 5767  
division. The tax commissioner shall not make a new adjustment 5768  
in any year in which the amount resulting from the adjustment 5769  
would be less than the amount resulting from the adjustment in 5770  
the preceding year. 5771

(B) If the director of budget and management makes a 5772  
certification to the tax commissioner under division (B) of 5773  
section 131.44 of the Revised Code, the amount of tax as 5774  
determined under divisions (A) (1) to (3) of this section shall 5775  
be reduced by the percentage prescribed in that certification 5776  
for taxable years beginning in the calendar year in which that 5777  
certification is made. 5778

(C) (1) The tax imposed by this section on a trust shall be 5779  
computed by multiplying the Ohio modified taxable income of the 5780  
trust by the rates prescribed by division (A) of this section. 5781

(2) A resident trust may claim a credit against the tax 5782  
computed under division (C) of this section equal to the lesser 5783  
of (a) the tax paid to another state or the District of Columbia 5784  
on the resident trust's modified nonbusiness income, other than 5785  
the portion of the resident trust's nonbusiness income that is 5786  
qualifying investment income as defined in section 5747.012 of 5787  
the Revised Code, or (b) the effective tax rate, based on 5788  
modified Ohio taxable income, multiplied by the resident trust's 5789  
modified nonbusiness income other than the portion of the 5790  
resident trust's nonbusiness income that is qualifying 5791  
investment income. The credit applies before any other 5792  
applicable credits. 5793

(3) Any credit authorized against the tax imposed by this 5794  
section applies to a trust subject to division (C) of this 5795  
section only if the trust otherwise qualifies for the credit. To 5796  
the extent that the trust distributes income for the taxable 5797  
year for which a credit is available to the trust, the credit 5798  
shall be shared by the trust and its beneficiaries. The tax 5799  
commissioner and the trust shall be guided by applicable 5800  
regulations of the United States treasury regarding the sharing 5801  
of credits. 5802

(D) For the purposes of this section, "trust" means any 5803  
trust described in Subchapter J of Chapter 1 of the Internal 5804  
Revenue Code, excluding trusts that are not irrevocable as 5805  
defined in division (I) (3) (b) of section 5747.01 of the Revised 5806  
Code and that have no modified Ohio taxable income for the 5807  
taxable year, charitable remainder trusts, qualified funeral 5808

trusts and preneed funeral contract trusts established pursuant 5809  
to sections 4717.31 to 4717.38 of the Revised Code that are not 5810  
qualified funeral trusts, endowment and perpetual care trusts, 5811  
qualified settlement trusts and funds, designated settlement 5812  
trusts and funds, and trusts exempted from taxation under 5813  
section 501(a) of the Internal Revenue Code. 5814

(E) Nothing in division (A) (3) of this section shall 5815  
prohibit an individual with an Ohio adjusted gross income, less 5816  
taxable business income and exemptions, of twenty-one thousand 5817  
seven hundred fifty dollars or less from filing a return under 5818  
this chapter to receive a refund of taxes withheld or to claim 5819  
any refundable credit allowed under this chapter. 5820

**Sec. 5747.063.** The requirements imposed under this section 5821  
are in addition to the municipal income tax withholding 5822  
requirements under section 718.031 of the Revised Code. As used 5823  
in this section, "sports gaming agent" and "sports gaming 5824  
facility" have the same meanings as in section 3775.01 of the 5825  
Revised Code. 5826

(A) (1) If a person's winnings ~~at a from casino facility~~ 5827  
~~gaming or from sports gaming~~ are an amount for which reporting 5828  
to the internal revenue service of the amount is required by 5829  
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 5830  
casino operator or sports gaming agent shall deduct and withhold 5831  
Ohio income tax from the person's winnings at a rate of four per 5832  
cent of the amount won. A person's amount of winnings from 5833  
casino gaming shall be determined each time the person exchanges 5834  
amounts won in tokens, chips, casino credit, or other prepaid 5835  
representations of value for cash or a cash equivalent. The 5836  
casino operator or sports gaming agent shall issue, to a person 5837  
from whose winnings an amount has been deducted and withheld, a 5838



receipt for the amount deducted and withheld, and also shall 5839  
obtain from the person additional information that will be 5840  
necessary for the casino operator or sports gaming agent to 5841  
prepare the returns required by this section. 5842

(2) If a person's winnings ~~at a from casino facility~~ 5843  
gaming or sports gaming require reporting to the internal 5844  
revenue service under division (A) (1) of this section, the 5845  
casino operator or sports gaming agent also shall require the 5846  
person to state in writing, under penalty of falsification, 5847  
whether the person is in default under a support order. 5848

(B) Amounts deducted and withheld by a casino operator or 5849  
sports gaming agent are held in trust for the benefit of the 5850  
state. 5851

(1) On or before the tenth day of each month, the casino 5852  
operator shall file a return electronically with the tax 5853  
commissioner identifying the persons from whose winnings amounts 5854  
were deducted and withheld, the amount of each such deduction 5855  
and withholding during the preceding calendar month, the amount 5856  
of the winnings from which each such amount was withheld, the 5857  
type of casino gaming or sports gaming that resulted in such 5858  
winnings, and any other information required by the tax 5859  
commissioner. With the return, the casino operator or sports 5860  
gaming agent shall remit electronically to the commissioner all 5861  
the amounts deducted and withheld during the preceding month. 5862

(2) (a) A casino operator or sports gaming agent shall 5863  
maintain a record of each written statement provided under 5864  
division (A) (2) of this section in which a person admits to 5865  
being in default under a support order. The casino operator or 5866  
sports gaming agent shall make these records available to the 5867  
director of job and family services upon request. 5868

(b) A casino operator or sports gaming agent shall 5869  
maintain copies of receipts issued under division (A) (1) of this 5870  
section and of written statements provided under division (A) (2) 5871  
of this section and shall make these copies available to the tax 5872  
commissioner upon request. 5873

(c) A casino operator or sports gaming agent shall 5874  
maintain the information described in divisions (B) (2) (a) and 5875  
(b) of this section in accordance with section 5747.17 of the 5876  
Revised Code and any rules adopted pursuant thereto. 5877

(3) Annually, on or before the thirty-first day of 5878  
January, a casino operator or sports gaming agent shall file an 5879  
annual return electronically with the tax commissioner 5880  
indicating the total amount deducted and withheld during the 5881  
preceding calendar year. The casino operator or sports gaming 5882  
agent shall remit electronically with the annual return any 5883  
amount that was deducted and withheld and that was not 5884  
previously remitted. If the identity of a person and the amount 5885  
deducted and withheld with respect to that person were omitted 5886  
on a monthly return, that information shall be indicated on the 5887  
annual return. 5888

(4) (a) A casino operator or sports gaming agent who fails 5889  
to file a return and remit the amounts deducted and withheld is 5890  
personally liable for the amount deducted and withheld and not 5891  
remitted. The commissioner may impose a penalty up to one 5892  
thousand dollars if a return is filed late, if amounts deducted 5893  
and withheld are remitted late, if a return is not filed, or if 5894  
amounts deducted and withheld are not remitted. Interest accrues 5895  
on past due amounts deducted and withheld at the rate prescribed 5896  
in section 5703.47 of the Revised Code. The commissioner may 5897  
collect past due amounts deducted and withheld and penalties and 5898

interest thereon by assessment under section 5747.13 of the Revised Code as if they were income taxes collected by an employer.

(b) If a casino operator or sports gaming agent sells the casino facility or sports gaming facility, or otherwise quits the casino or sports gaming business, the amounts deducted and withheld and any penalties and interest thereon are immediately due and payable. The successor shall withhold an amount of the purchase money that is sufficient to cover the amounts deducted and withheld and penalties and interest thereon until the predecessor casino operator or sports gaming agent produces either a receipt from the commissioner showing that the amounts deducted and withheld and penalties and interest thereon have been paid or a certificate from the commissioner indicating that no amounts deducted and withheld or penalties and interest thereon are due. If the successor fails to withhold purchase money, the successor is personally liable for payment of the amounts deducted and withheld and penalties and interest thereon, up to the amount of the purchase money.

(C) (1) Annually, on or before the thirty-first day of January, a casino operator or sports gaming agent shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount deducted from the person's winnings by the casino operator or sports gaming agent during the preceding calendar year.

(2) Annually, on or before the thirty-first day of January, a casino operator or sports gaming agent shall provide to the commissioner a copy of each information return issued under division (C) (1) of this section for the preceding calendar

year. The commissioner may require that the copies be 5929  
transmitted electronically. 5930

(D) Amounts deducted and withheld shall be allowed as a 5931  
credit against payment of the tax imposed by section 5747.02 of 5932  
the Revised Code and shall be treated as taxes paid for purposes 5933  
of section 5747.09 of the Revised Code. This division applies 5934  
only to the person for whom the amount is deducted and withheld. 5935

(E) The failure of a casino operator or sports gaming 5936  
agent to deduct and withhold the required amount from a person's 5937  
winnings does not relieve the person from liability for the tax 5938  
imposed by section 5747.02 of the Revised Code with respect to 5939  
those winnings. And compliance with this section does not 5940  
relieve a casino operator or sports gaming agent or a person who 5941  
has winnings ~~at a~~ from casino facility gaming or sports gaming 5942  
from compliance with relevant provisions of federal tax laws. 5943

(F) The commissioner shall prescribe the form of the 5944  
receipt and returns required by this section. The director of 5945  
job and family services shall prescribe the form of the 5946  
statement required by this section. 5947

(G) The commissioner may adopt rules that are necessary to 5948  
administer this section. 5949

**Sec. 5747.08.** An annual return with respect to the tax 5950  
imposed by section 5747.02 of the Revised Code and each tax 5951  
imposed under Chapter 5748. of the Revised Code shall be made by 5952  
every taxpayer for any taxable year for which the taxpayer is 5953  
liable for the tax imposed by that section or under that 5954  
chapter, unless the total credits allowed under division (E) of 5955  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 5956  
the Revised Code for the year are equal to or exceed the tax 5957

imposed by section 5747.02 of the Revised Code, in which case no 5958  
return shall be required unless the taxpayer is liable for a tax 5959  
imposed pursuant to Chapter 5748. of the Revised Code. 5960

(A) If an individual is deceased, any return or notice 5961  
required of that individual under this chapter shall be made and 5962  
filed by that decedent's executor, administrator, or other 5963  
person charged with the property of that decedent. 5964

(B) If an individual is unable to make a return or notice 5965  
required by this chapter, the return or notice required of that 5966  
individual shall be made and filed by the individual's duly 5967  
authorized agent, guardian, conservator, fiduciary, or other 5968  
person charged with the care of the person or property of that 5969  
individual. 5970

(C) Returns or notices required of an estate or a trust 5971  
shall be made and filed by the fiduciary of the estate or trust. 5972

(D) (1) (a) Except as otherwise provided in division (D) (1) 5973  
(b) of this section, any pass-through entity may file a single 5974  
return on behalf of one or more of the entity's investors other 5975  
than an investor that is a person subject to the tax imposed 5976  
under section 5733.06 of the Revised Code. The single return 5977  
shall set forth the name, address, and social security number or 5978  
other identifying number of each of those pass-through entity 5979  
investors and shall indicate the distributive share of each of 5980  
those pass-through entity investor's income taxable in this 5981  
state in accordance with sections 5747.20 to 5747.231 of the 5982  
Revised Code. Such pass-through entity investors for whom the 5983  
pass-through entity elects to file a single return are not 5984  
entitled to the exemption or credit provided for by sections 5985  
5747.02 and 5747.022 of the Revised Code; shall calculate the 5986  
tax before business credits at the highest rate of tax set forth 5987

in section 5747.02 of the Revised Code for the taxable year for 5988  
which the return is filed; and are entitled to only their 5989  
distributive share of the business credits as defined in 5990  
division (D) (2) of this section. A single check drawn by the 5991  
pass-through entity shall accompany the return in full payment 5992  
of the tax due, as shown on the single return, for such 5993  
investors, other than investors who are persons subject to the 5994  
tax imposed under section 5733.06 of the Revised Code. 5995

(b) (i) A pass-through entity shall not include in such a 5996  
single return any investor that is a trust to the extent that 5997  
any direct or indirect current, future, or contingent 5998  
beneficiary of the trust is a person subject to the tax imposed 5999  
under section 5733.06 of the Revised Code. 6000

(ii) A pass-through entity shall not include in such a 6001  
single return any investor that is itself a pass-through entity 6002  
to the extent that any direct or indirect investor in the second 6003  
pass-through entity is a person subject to the tax imposed under 6004  
section 5733.06 of the Revised Code. 6005

(c) Nothing in division (D) of this section precludes the 6006  
tax commissioner from requiring such investors to file the 6007  
return and make the payment of taxes and related interest, 6008  
penalty, and interest penalty required by this section or 6009  
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 6010  
Nothing in division (D) of this section precludes such an 6011  
investor from filing the annual return under this section, 6012  
utilizing the refundable credit equal to the investor's 6013  
proportionate share of the tax paid by the pass-through entity 6014  
on behalf of the investor under division (I) of this section, 6015  
and making the payment of taxes imposed under section 5747.02 of 6016  
the Revised Code. Nothing in division (D) of this section shall 6017

be construed to provide to such an investor or pass-through 6018  
entity any additional deduction or credit, other than the credit 6019  
provided by division (I) of this section, solely on account of 6020  
the entity's filing a return in accordance with this section. 6021  
Such a pass-through entity also shall make the filing and 6022  
payment of estimated taxes on behalf of the pass-through entity 6023  
investors other than an investor that is a person subject to the 6024  
tax imposed under section 5733.06 of the Revised Code. 6025

(2) For the purposes of this section, "business credits" 6026  
means the credits listed in section 5747.98 of the Revised Code 6027  
excluding the following credits: 6028

(a) The retirement income credit under division (B) of 6029  
section 5747.055 of the Revised Code; 6030

(b) The senior citizen credit under division (F) of 6031  
section 5747.055 of the Revised Code; 6032

(c) The lump sum distribution credit under division (G) of 6033  
section 5747.055 of the Revised Code; 6034

(d) The dependent care credit under section 5747.054 of 6035  
the Revised Code; 6036

(e) The lump sum retirement income credit under division 6037  
(C) of section 5747.055 of the Revised Code; 6038

(f) The lump sum retirement income credit under division 6039  
(D) of section 5747.055 of the Revised Code; 6040

(g) The lump sum retirement income credit under division 6041  
(E) of section 5747.055 of the Revised Code; 6042

(h) The credit for displaced workers who pay for job 6043  
training under section 5747.27 of the Revised Code; 6044

(i) The twenty-dollar personal exemption credit under 6045  
section 5747.022 of the Revised Code; 6046

(j) The joint filing credit under division (E) of section 6047  
5747.05 of the Revised Code; 6048

(k) The nonresident credit under division (A) of section 6049  
5747.05 of the Revised Code; 6050

(l) The credit for a resident's out-of-state income under 6051  
division (B) of section 5747.05 of the Revised Code; 6052

(m) The earned income tax credit under section 5747.71 of 6053  
the Revised Code; 6054

(n) The lead abatement credit under section 5747.26 of the 6055  
Revised Code. 6056

(3) The election provided for under division (D) of this 6057  
section applies only to the taxable year for which the election 6058  
is made by the pass-through entity. Unless the tax commissioner 6059  
provides otherwise, this election, once made, is binding and 6060  
irrevocable for the taxable year for which the election is made. 6061  
Nothing in this division shall be construed to provide for any 6062  
deduction or credit that would not be allowable if a nonresident 6063  
pass-through entity investor were to file an annual return. 6064

(4) If a pass-through entity makes the election provided 6065  
for under division (D) of this section, the pass-through entity 6066  
shall be liable for any additional taxes, interest, interest 6067  
penalty, or penalties imposed by this chapter if the tax 6068  
commissioner finds that the single return does not reflect the 6069  
correct tax due by the pass-through entity investors covered by 6070  
that return. Nothing in this division shall be construed to 6071  
limit or alter the liability, if any, imposed on pass-through 6072  
entity investors for unpaid or underpaid taxes, interest, 6073



interest penalty, or penalties as a result of the pass-through 6074  
entity's making the election provided for under division (D) of 6075  
this section. For the purposes of division (D) of this section, 6076  
"correct tax due" means the tax that would have been paid by the 6077  
pass-through entity had the single return been filed in a manner 6078  
reflecting the commissioner's findings. Nothing in division (D) 6079  
of this section shall be construed to make or hold a pass- 6080  
through entity liable for tax attributable to a pass-through 6081  
entity investor's income from a source other than the pass- 6082  
through entity electing to file the single return. 6083

(E) If a husband and wife file a joint federal income tax 6084  
return for a taxable year, they shall file a joint return under 6085  
this section for that taxable year, and their liabilities are 6086  
joint and several, but, if the federal income tax liability of 6087  
either spouse is determined on a separate federal income tax 6088  
return, they shall file separate returns under this section. 6089

If either spouse is not required to file a federal income 6090  
tax return and either or both are required to file a return 6091  
pursuant to this chapter, they may elect to file separate or 6092  
joint returns, and, pursuant to that election, their liabilities 6093  
are separate or joint and several. If a husband and wife file 6094  
separate returns pursuant to this chapter, each must claim the 6095  
taxpayer's own exemption, but not both, as authorized under 6096  
section 5747.02 of the Revised Code on the taxpayer's own 6097  
return. 6098

(F) Each return or notice required to be filed under this 6099  
section shall contain the signature of the taxpayer or the 6100  
taxpayer's duly authorized agent and of the person who prepared 6101  
the return for the taxpayer, and shall include the taxpayer's 6102  
social security number. Each return shall be verified by a 6103

declaration under the penalties of perjury. The tax commissioner 6104  
shall prescribe the form that the signature and declaration 6105  
shall take. 6106

(G) Each return or notice required to be filed under this 6107  
section shall be made and filed as required by section 5747.04 6108  
of the Revised Code, on or before the fifteenth day of April of 6109  
each year, on forms that the tax commissioner shall prescribe, 6110  
together with remittance made payable to the treasurer of state 6111  
in the combined amount of the state and all school district 6112  
income taxes shown to be due on the form. 6113

Upon good cause shown, the commissioner may extend the 6114  
period for filing any notice or return required to be filed 6115  
under this section and may adopt rules relating to extensions. 6116  
If the extension results in an extension of time for the payment 6117  
of any state or school district income tax liability with 6118  
respect to which the return is filed, the taxpayer shall pay at 6119  
the time the tax liability is paid an amount of interest 6120  
computed at the rate per annum prescribed by section 5703.47 of 6121  
the Revised Code on that liability from the time that payment is 6122  
due without extension to the time of actual payment. Except as 6123  
provided in section 5747.132 of the Revised Code, in addition to 6124  
all other interest charges and penalties, all taxes imposed 6125  
under this chapter or Chapter 5748. of the Revised Code and 6126  
remaining unpaid after they become due, except combined amounts 6127  
due of one dollar or less, bear interest at the rate per annum 6128  
prescribed by section 5703.47 of the Revised Code until paid or 6129  
until the day an assessment is issued under section 5747.13 of 6130  
the Revised Code, whichever occurs first. 6131

If the commissioner considers it necessary in order to 6132  
ensure the payment of the tax imposed by section 5747.02 of the 6133

Revised Code or any tax imposed under Chapter 5748. of the 6134  
Revised Code, the commissioner may require returns and payments 6135  
to be made otherwise than as provided in this section. 6136

To the extent that any provision in this division 6137  
conflicts with any provision in section 5747.026 of the Revised 6138  
Code, the provision in that section prevails. 6139

(H) The amounts withheld by an employer pursuant to 6140  
section 5747.06 of the Revised Code, a casino operator or sports 6141  
gaming agent pursuant to section 5747.063 of the Revised Code, 6142  
or a lottery sales agent pursuant to section 5747.064 of the 6143  
Revised Code shall be allowed to the recipient of the 6144  
compensation, casino or sports gaming winnings, or lottery prize 6145  
award as credits against payment of the appropriate taxes 6146  
imposed on the recipient by section 5747.02 and under Chapter 6147  
5748. of the Revised Code. 6148

(I) If a pass-through entity elects to file a single 6149  
return under division (D) of this section and if any investor is 6150  
required to file the annual return and make the payment of taxes 6151  
required by this chapter on account of the investor's other 6152  
income that is not included in a single return filed by a pass- 6153  
through entity or any other investor elects to file the annual 6154  
return, the investor is entitled to a refundable credit equal to 6155  
the investor's proportionate share of the tax paid by the pass- 6156  
through entity on behalf of the investor. The investor shall 6157  
claim the credit for the investor's taxable year in which or 6158  
with which ends the taxable year of the pass-through entity. 6159  
Nothing in this chapter shall be construed to allow any credit 6160  
provided in this chapter to be claimed more than once. For the 6161  
purpose of computing any interest, penalty, or interest penalty, 6162  
the investor shall be deemed to have paid the refundable credit 6163

provided by this division on the day that the pass-through 6164  
entity paid the estimated tax or the tax giving rise to the 6165  
credit. 6166

(J) The tax commissioner shall ensure that each return 6167  
required to be filed under this section includes a box that the 6168  
taxpayer may check to authorize a paid tax preparer who prepared 6169  
the return to communicate with the department of taxation about 6170  
matters pertaining to the return. The return or instructions 6171  
accompanying the return shall indicate that by checking the box 6172  
the taxpayer authorizes the department of taxation to contact 6173  
the preparer concerning questions that arise during the 6174  
processing of the return and authorizes the preparer only to 6175  
provide the department with information that is missing from the 6176  
return, to contact the department for information about the 6177  
processing of the return or the status of the taxpayer's refund 6178  
or payments, and to respond to notices about mathematical 6179  
errors, offsets, or return preparation that the taxpayer has 6180  
received from the department and has shown to the preparer. 6181

(K) The tax commissioner shall permit individual taxpayers 6182  
to instruct the department of taxation to cause any refund of 6183  
overpaid taxes to be deposited directly into a checking account, 6184  
savings account, or an individual retirement account or 6185  
individual retirement annuity, or preexisting college savings 6186  
plan or program account offered by the Ohio tuition trust 6187  
authority under Chapter 3334. of the Revised Code, as designated 6188  
by the taxpayer, when the taxpayer files the annual return 6189  
required by this section electronically. 6190

(L) A taxpayer claiming the deduction under division (A) 6191  
(31) of section 5747.01 of the Revised Code for a taxable year 6192  
shall indicate on the taxpayer's return the north American 6193

industry classification system code of each business or 6194  
professional activity from which the taxpayer's business income 6195  
was derived. The tax commissioner shall provide space on the 6196  
return for this purpose and shall prescribe, by rule adopted in 6197  
accordance with Chapter 119. of the Revised Code, the manner by 6198  
which such a taxpayer shall determine the taxpayer's proper 6199  
classification codes and business or professional activities 6200  
from which the taxpayer derives business income. 6201

(M) The tax commissioner may adopt rules to administer 6202  
this section. 6203

**Sec. 5747.20.** This section applies solely for the purposes 6204  
of computing the credit allowed under division (A) of section 6205  
5747.05 of the Revised Code and computing income taxable in this 6206  
state under division (D) of section 5747.08 of the Revised Code. 6207

All items of nonbusiness income or deduction shall be 6208  
allocated in this state as follows: 6209

(A) All items of nonbusiness income or deduction taken 6210  
into account in the computation of adjusted gross income for the 6211  
taxable year by a resident shall be allocated to this state. 6212

(B) All items of nonbusiness income or deduction taken 6213  
into account in the computation of adjusted gross income for the 6214  
taxable year by a nonresident shall be allocated to this state 6215  
as follows: 6216

(1) All items of compensation paid to an individual for 6217  
personal services performed in this state who was a nonresident 6218  
at the time of payment and all items of deduction directly 6219  
allocated thereto shall be allocated to this state. 6220

(2) All gains or losses from the sale of real property, 6221  
tangible personal property, or intangible property shall be 6222

allocated as follows: 6223

(a) Capital gains or losses from the sale or other 6224  
transfer of real property are allocable to this state if the 6225  
property is located physically in this state. 6226

(b) Capital gains or losses from the sale or other 6227  
transfer of tangible personal property are allocable to this 6228  
state if, at the time of such sale or other transfer, the 6229  
property had its physical location in this state. 6230

(c) Capital gains or losses from the sale or other 6231  
transfer of intangible personal property are allocable to this 6232  
state if the taxpayer's domicile was in this state at the time 6233  
of such sale or other transfer. 6234

(3) All rents and royalties of real or tangible personal 6235  
property shall be allocated to this state as follows: 6236

(a) Rents and royalties derived from real property are 6237  
allocable to this state if the property is physically located in 6238  
this state. 6239

(b) Rents and royalties derived from tangible personal 6240  
property are allocable to this state to the extent that such 6241  
property is utilized in this state. 6242

The extent of utilization of tangible personal property in 6243  
a state is determined by multiplying the rents or royalties 6244  
derived from such property by a fraction, the numerator of which 6245  
is the number of days of physical location of the property in 6246  
this state during the rental or royalty period in the taxable 6247  
year and the denominator of which is the number of days of 6248  
physical location of the property everywhere during all rental 6249  
or royalty periods in the taxable year. If the physical location 6250  
of the property during the rental or royalty period is unknown 6251

or unascertainable by the nonresident, tangible personal 6252  
property is utilized in the state in which the property was 6253  
located at the time the rental or royalty payor obtained 6254  
possession. 6255

(4) All patent and copyright royalties shall be allocated 6256  
to this state to the extent the patent or copyright was utilized 6257  
by the payor in this state. 6258

A patent is utilized in a state to the extent that it is 6259  
employed in production, fabrication, manufacturing, or other 6260  
processing in the state, or to the extent that a patented 6261  
product is produced in the state. If the basis of receipts from 6262  
patent royalties does not permit allocation to states or if the 6263  
accounting procedures do not reflect states of utilization, the 6264  
patent is utilized in this state if the taxpayer's domicile was 6265  
in this state at the time such royalties were paid or accrued. 6266

A copyright is utilized in a state to the extent that 6267  
printing or other publication originates in the state. If the 6268  
basis of receipts from copyright royalties does not permit 6269  
allocation to states or if the accounting procedures do not 6270  
reflect states of utilization, the copyright is utilized in this 6271  
state if the taxpayer's domicile was in this state at the time 6272  
such royalties were paid or accrued. 6273

(5) (a) All lottery prize awards paid by the state lottery 6274  
commission pursuant to Chapter 3770. of the Revised Code shall 6275  
be allocated to this state. 6276

(b) All earnings, profit, income, and gain from the sale, 6277  
exchange, or other disposition of lottery prize awards paid or 6278  
to be paid to any person by the state lottery commission 6279  
pursuant to Chapter 3770. of the Revised Code shall be allocated 6280

to this state. 6281

(c) All earnings, profit, income, and gain from the direct 6282  
or indirect ownership of lottery prize awards paid or to be paid 6283  
to any person by the state lottery commission pursuant to 6284  
Chapter 3770. of the Revised Code shall be allocated to this 6285  
state. 6286

(d) All earnings, profit, income, and gain from the direct 6287  
or indirect interest in any right in or to any lottery prize 6288  
awards paid or to be paid to any person by the state lottery 6289  
commission pursuant to Chapter 3770. of the Revised Code shall 6290  
be allocated to this state. 6291

(6) Any item of income or deduction which has been taken 6292  
into account in the computation of adjusted gross income for the 6293  
taxable year by a nonresident and which is not otherwise 6294  
specifically allocated or apportioned pursuant to sections 6295  
5747.20 to 5747.23 of the Revised Code, including, without 6296  
limitation, interest, dividends and distributions, items of 6297  
income taken into account under the provisions of sections 401 6298  
to 425 of the Internal Revenue Code, and benefit payments 6299  
received by a beneficiary of a supplemental unemployment trust 6300  
which is referred to in section 501(c)(17) of the Internal 6301  
Revenue Code, shall not be allocated to this state unless the 6302  
taxpayer's domicile was in this state at the time such income 6303  
was paid or accrued. 6304

(7) All winnings from casino gaming ~~winnings paid by any~~ 6305  
~~person licensed by the Ohio casino control commission or sports~~ 6306  
gaming conducted in this state shall be allocated to the state. 6307

(C) If an individual is a resident for part of the taxable 6308  
year and a nonresident for the remainder of the taxable year, 6309



all items of nonbusiness income or deduction shall be allocated 6310  
under division (A) of this section for the part of the taxable 6311  
year that the individual is a resident and under division (B) of 6312  
this section for the part of the taxable year that the 6313  
individual is a nonresident. 6314

**Sec. 5751.01.** As used in this chapter: 6315

(A) "Person" means, but is not limited to, individuals, 6316  
combinations of individuals of any form, receivers, assignees, 6317  
trustees in bankruptcy, firms, companies, joint-stock companies, 6318  
business trusts, estates, partnerships, limited liability 6319  
partnerships, limited liability companies, associations, joint 6320  
ventures, clubs, societies, for-profit corporations, S 6321  
corporations, qualified subchapter S subsidiaries, qualified 6322  
subchapter S trusts, trusts, entities that are disregarded for 6323  
federal income tax purposes, and any other entities. 6324

(B) "Consolidated elected taxpayer" means a group of two 6325  
or more persons treated as a single taxpayer for purposes of 6326  
this chapter as the result of an election made under section 6327  
5751.011 of the Revised Code. 6328

(C) "Combined taxpayer" means a group of two or more 6329  
persons treated as a single taxpayer for purposes of this 6330  
chapter under section 5751.012 of the Revised Code. 6331

(D) "Taxpayer" means any person, or any group of persons 6332  
in the case of a consolidated elected taxpayer or combined 6333  
taxpayer treated as one taxpayer, required to register or pay 6334  
tax under this chapter. "Taxpayer" does not include excluded 6335  
persons. 6336

(E) "Excluded person" means any of the following: 6337

(1) Any person with not more than one hundred fifty 6338

thousand dollars of taxable gross receipts during the calendar 6339  
year. Division (E) (1) of this section does not apply to a person 6340  
that is a member of a consolidated elected taxpayer; 6341

(2) A public utility that paid the excise tax imposed by 6342  
section 5727.24 or 5727.30 of the Revised Code based on one or 6343  
more measurement periods that include the entire tax period 6344  
under this chapter, except that a public utility that is a 6345  
combined company is a taxpayer with regard to the following 6346  
gross receipts: 6347

(a) Taxable gross receipts directly attributed to a public 6348  
utility activity, but not directly attributed to an activity 6349  
that is subject to the excise tax imposed by section 5727.24 or 6350  
5727.30 of the Revised Code; 6351

(b) Taxable gross receipts that cannot be directly 6352  
attributed to any activity, multiplied by a fraction whose 6353  
numerator is the taxable gross receipts described in division 6354  
(E) (2) (a) of this section and whose denominator is the total 6355  
taxable gross receipts that can be directly attributed to any 6356  
activity; 6357

(c) Except for any differences resulting from the use of 6358  
an accrual basis method of accounting for purposes of 6359  
determining gross receipts under this chapter and the use of the 6360  
cash basis method of accounting for purposes of determining 6361  
gross receipts under section 5727.24 of the Revised Code, the 6362  
gross receipts directly attributed to the activity of a natural 6363  
gas company shall be determined in a manner consistent with 6364  
division (D) of section 5727.03 of the Revised Code. 6365

As used in division (E) (2) of this section, "combined 6366  
company" and "public utility" have the same meanings as in 6367

section 5727.01 of the Revised Code. 6368

(3) A financial institution, as defined in section 5726.01 6369  
of the Revised Code, that paid the tax imposed by section 6370  
5726.02 of the Revised Code based on one or more taxable years 6371  
that include the entire tax period under this chapter; 6372

(4) A person directly or indirectly owned by one or more 6373  
financial institutions, as defined in section 5726.01 of the 6374  
Revised Code, that paid the tax imposed by section 5726.02 of 6375  
the Revised Code based on one or more taxable years that include 6376  
the entire tax period under this chapter. 6377

For the purposes of division (E) (4) of this section, a 6378  
person owns another person under the following circumstances: 6379

(a) In the case of corporations issuing capital stock, one 6380  
corporation owns another corporation if it owns fifty per cent 6381  
or more of the other corporation's capital stock with current 6382  
voting rights; 6383

(b) In the case of a limited liability company, one person 6384  
owns the company if that person's membership interest, as 6385  
defined in section 1705.01 or 1706.01 of the Revised Code as 6386  
applicable, is fifty per cent or more of the combined membership 6387  
interests of all persons owning such interests in the company; 6388

(c) In the case of a partnership, trust, or other 6389  
unincorporated business organization other than a limited 6390  
liability company, one person owns the organization if, under 6391  
the articles of organization or other instrument governing the 6392  
affairs of the organization, that person has a beneficial 6393  
interest in the organization's profits, surpluses, losses, or 6394  
distributions of fifty per cent or more of the combined 6395  
beneficial interests of all persons having such an interest in 6396

the organization. 6397

(5) A domestic insurance company or foreign insurance 6398  
company, as defined in section 5725.01 of the Revised Code, that 6399  
paid the insurance company premiums tax imposed by section 6400  
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 6401  
insurance company whose gross premiums are subject to tax under 6402  
section 3905.36 of the Revised Code based on one or more 6403  
measurement periods that include the entire tax period under 6404  
this chapter; 6405

(6) A person that solely facilitates or services one or 6406  
more securitizations of phase-in-recovery property pursuant to a 6407  
final financing order as those terms are defined in section 6408  
4928.23 of the Revised Code. For purposes of this division, 6409  
"securitization" means transferring one or more assets to one or 6410  
more persons and then issuing securities backed by the right to 6411  
receive payment from the asset or assets so transferred. 6412

(7) Except as otherwise provided in this division, a pre- 6413  
income tax trust as defined in section 5747.01 of the Revised 6414  
Code and any pass-through entity of which such pre-income tax 6415  
trust owns or controls, directly, indirectly, or constructively 6416  
through related interests, more than five per cent of the 6417  
ownership or equity interests. If the pre-income tax trust has 6418  
made a qualifying pre-income tax trust election under division 6419  
(EE) of section 5747.01 of the Revised Code, then the trust and 6420  
the pass-through entities of which it owns or controls, 6421  
directly, indirectly, or constructively through related 6422  
interests, more than five per cent of the ownership or equity 6423  
interests, shall not be excluded persons for purposes of the tax 6424  
imposed under section 5751.02 of the Revised Code. 6425

(8) Nonprofit organizations or the state and its agencies, 6426

instrumentalities, or political subdivisions. 6427

(F) Except as otherwise provided in divisions (F) (2), (3), 6428  
and (4) of this section, "gross receipts" means the total amount 6429  
realized by a person, without deduction for the cost of goods 6430  
sold or other expenses incurred, that contributes to the 6431  
production of gross income of the person, including the fair 6432  
market value of any property and any services received, and any 6433  
debt transferred or forgiven as consideration. 6434

(1) The following are examples of gross receipts: 6435

(a) Amounts realized from the sale, exchange, or other 6436  
disposition of the taxpayer's property to or with another; 6437

(b) Amounts realized from the taxpayer's performance of 6438  
services for another; 6439

(c) Amounts realized from another's use or possession of 6440  
the taxpayer's property or capital; 6441

(d) Any combination of the foregoing amounts. 6442

(2) "Gross receipts" excludes the following amounts: 6443

(a) Interest income except interest on credit sales; 6444

(b) Dividends and distributions from corporations, and 6445  
distributive or proportionate shares of receipts and income from 6446  
a pass-through entity as defined under section 5733.04 of the 6447  
Revised Code; 6448

(c) Receipts from the sale, exchange, or other disposition 6449  
of an asset described in section 1221 or 1231 of the Internal 6450  
Revenue Code, without regard to the length of time the person 6451  
held the asset. Notwithstanding section 1221 of the Internal 6452  
Revenue Code, receipts from hedging transactions also are 6453

excluded to the extent the transactions are entered into 6454  
primarily to protect a financial position, such as managing the 6455  
risk of exposure to (i) foreign currency fluctuations that 6456  
affect assets, liabilities, profits, losses, equity, or 6457  
investments in foreign operations; (ii) interest rate 6458  
fluctuations; or (iii) commodity price fluctuations. As used in 6459  
division (F) (2) (c) of this section, "hedging transaction" has 6460  
the same meaning as used in section 1221 of the Internal Revenue 6461  
Code and also includes transactions accorded hedge accounting 6462  
treatment under statement of financial accounting standards 6463  
number 133 of the financial accounting standards board. For the 6464  
purposes of division (F) (2) (c) of this section, the actual 6465  
transfer of title of real or tangible personal property to 6466  
another entity is not a hedging transaction. 6467

(d) Proceeds received attributable to the repayment, 6468  
maturity, or redemption of the principal of a loan, bond, mutual 6469  
fund, certificate of deposit, or marketable instrument; 6470

(e) The principal amount received under a repurchase 6471  
agreement or on account of any transaction properly 6472  
characterized as a loan to the person; 6473

(f) Contributions received by a trust, plan, or other 6474  
arrangement, any of which is described in section 501(a) of the 6475  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 6476  
1, Subchapter (D) of the Internal Revenue Code applies; 6477

(g) Compensation, whether current or deferred, and whether 6478  
in cash or in kind, received or to be received by an employee, 6479  
former employee, or the employee's legal successor for services 6480  
rendered to or for an employer, including reimbursements 6481  
received by or for an individual for medical or education 6482  
expenses, health insurance premiums, or employee expenses, or on 6483

account of a dependent care spending account, legal services	6484
plan, any cafeteria plan described in section 125 of the	6485
Internal Revenue Code, or any similar employee reimbursement;	6486
(h) Proceeds received from the issuance of the taxpayer's	6487
own stock, options, warrants, puts, or calls, or from the sale	6488
of the taxpayer's treasury stock;	6489
(i) Proceeds received on the account of payments from	6490
insurance policies, except those proceeds received for the loss	6491
of business revenue;	6492
(j) Gifts or charitable contributions received; membership	6493
dues received by trade, professional, homeowners', or	6494
condominium associations; and payments received for educational	6495
courses, meetings, meals, or similar payments to a trade,	6496
professional, or other similar association; and fundraising	6497
receipts received by any person when any excess receipts are	6498
donated or used exclusively for charitable purposes;	6499
(k) Damages received as the result of litigation in excess	6500
of amounts that, if received without litigation, would be gross	6501
receipts;	6502
(l) Property, money, and other amounts received or	6503
acquired by an agent on behalf of another in excess of the	6504
agent's commission, fee, or other remuneration;	6505
(m) Tax refunds, other tax benefit recoveries, and	6506
reimbursements for the tax imposed under this chapter made by	6507
entities that are part of the same combined taxpayer or	6508
consolidated elected taxpayer group, and reimbursements made by	6509
entities that are not members of a combined taxpayer or	6510
consolidated elected taxpayer group that are required to be made	6511
for economic parity among multiple owners of an entity whose tax	6512

obligation under this chapter is required to be reported and 6513  
paid entirely by one owner, pursuant to the requirements of 6514  
sections 5751.011 and 5751.012 of the Revised Code; 6515

(n) Pension reversions; 6516

(o) Contributions to capital; 6517

(p) Sales or use taxes collected as a vendor or an out-of- 6518  
state seller on behalf of the taxing jurisdiction from a 6519  
consumer or other taxes the taxpayer is required by law to 6520  
collect directly from a purchaser and remit to a local, state, 6521  
or federal tax authority; 6522

(q) In the case of receipts from the sale of cigarettes, 6523  
tobacco products, or vapor products by a wholesale dealer, 6524  
retail dealer, distributor, manufacturer, vapor distributor, or 6525  
seller, all as defined in section 5743.01 of the Revised Code, 6526  
an amount equal to the federal and state excise taxes paid by 6527  
any person on or for such cigarettes, tobacco products, or vapor 6528  
products under subtitle E of the Internal Revenue Code or 6529  
Chapter 5743. of the Revised Code; 6530

(r) In the case of receipts from the sale, transfer, 6531  
exchange, or other disposition of motor fuel as "motor fuel" is 6532  
defined in section 5736.01 of the Revised Code, an amount equal 6533  
to the value of the motor fuel, including federal and state 6534  
motor fuel excise taxes and receipts from billing or invoicing 6535  
the tax imposed under section 5736.02 of the Revised Code to 6536  
another person; 6537

(s) In the case of receipts from the sale of beer or 6538  
intoxicating liquor, as defined in section 4301.01 of the 6539  
Revised Code, by a person holding a permit issued under Chapter 6540  
4301. or 4303. of the Revised Code, an amount equal to federal 6541



and state excise taxes paid by any person on or for such beer or 6542  
intoxicating liquor under subtitle E of the Internal Revenue 6543  
Code or Chapter 4301. or 4305. of the Revised Code; 6544

(t) Receipts realized by a new motor vehicle dealer or 6545  
used motor vehicle dealer, as defined in section 4517.01 of the 6546  
Revised Code, from the sale or other transfer of a motor 6547  
vehicle, as defined in that section, to another motor vehicle 6548  
dealer for the purpose of resale by the transferee motor vehicle 6549  
dealer, but only if the sale or other transfer was based upon 6550  
the transferee's need to meet a specific customer's preference 6551  
for a motor vehicle; 6552

(u) Receipts from a financial institution described in 6553  
division (E)(3) of this section for services provided to the 6554  
financial institution in connection with the issuance, 6555  
processing, servicing, and management of loans or credit 6556  
accounts, if such financial institution and the recipient of 6557  
such receipts have at least fifty per cent of their ownership 6558  
interests owned or controlled, directly or constructively 6559  
through related interests, by common owners; 6560

(v) Receipts realized from administering anti-neoplastic 6561  
drugs and other cancer chemotherapy, biologicals, therapeutic 6562  
agents, and supportive drugs in a physician's office to patients 6563  
with cancer; 6564

(w) Funds received or used by a mortgage broker that is 6565  
not a dealer in intangibles, other than fees or other 6566  
consideration, pursuant to a table-funding mortgage loan or 6567  
warehouse-lending mortgage loan. Terms used in division (F)(2) 6568  
(w) of this section have the same meanings as in section 1322.01 6569  
of the Revised Code, except "mortgage broker" means a person 6570  
assisting a buyer in obtaining a mortgage loan for a fee or 6571

other consideration paid by the buyer or a lender, or a person 6572  
engaged in table-funding or warehouse-lending mortgage loans 6573  
that are first lien mortgage loans. 6574

(x) Property, money, and other amounts received by a 6575  
professional employer organization, as defined in section 6576  
4125.01 of the Revised Code, or an alternate employer 6577  
organization, as defined in section 4133.01 of the Revised Code, 6578  
from a client employer, as defined in either of those sections 6579  
as applicable, in excess of the administrative fee charged by 6580  
the professional employer organization or the alternate employer 6581  
organization to the client employer; 6582

(y) In the case of amounts retained as commissions by a 6583  
permit holder under Chapter 3769. of the Revised Code, an amount 6584  
equal to the amounts specified under that chapter that must be 6585  
paid to or collected by the tax commissioner as a tax and the 6586  
amounts specified under that chapter to be used as purse money; 6587

(z) Qualifying distribution center receipts as determined 6588  
under section 5751.40 of the Revised Code. 6589

(aa) Receipts of an employer from payroll deductions 6590  
relating to the reimbursement of the employer for advancing 6591  
moneys to an unrelated third party on an employee's behalf; 6592

(bb) Cash discounts allowed and taken; 6593

(cc) Returns and allowances; 6594

(dd) Bad debts from receipts on the basis of which the tax 6595  
imposed by this chapter was paid in a prior quarterly tax 6596  
payment period. For the purpose of this division, "bad debts" 6597  
means any debts that have become worthless or uncollectible 6598  
between the preceding and current quarterly tax payment periods, 6599  
have been uncollected for at least six months, and that may be 6600

claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or expenses in attempting to collect any account receivable or for any portion of the debt recovered;

(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;

(ff) Any receipts directly attributed to a transfer agreement or to the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.

(hh) In the case of amounts collected by a licensed casino operator from casino gaming, amounts in excess of the casino operator's gross casino revenue. In this division, "casino operator" and "casino gaming" have the meanings defined in section 3772.01 of the Revised Code, and "gross casino revenue" has the meaning defined in section 5753.01 of the Revised Code.

(ii) Receipts realized from the sale of agricultural commodities by an agricultural commodity handler, both as defined in section 926.01 of the Revised Code, that is licensed by the director of agriculture to handle agricultural commodities in this state.

(jj) Qualifying integrated supply chain receipts as

determined under section 5751.42 of the Revised Code. 6630

(kk) In the case of a railroad company described in 6631  
division (D) (9) of section 5727.01 of the Revised Code that 6632  
purchases dyed diesel fuel directly from a supplier as defined 6633  
by section 5736.01 of the Revised Code, an amount equal to the 6634  
product of the number of gallons of dyed diesel fuel purchased 6635  
directly from such a supplier multiplied by the average 6636  
wholesale price for a gallon of diesel fuel as determined under 6637  
section 5736.02 of the Revised Code for the period during which 6638  
the fuel was purchased multiplied by a fraction, the numerator 6639  
of which equals the rate of tax levied by section 5736.02 of the 6640  
Revised Code less the rate of tax computed in section 5751.03 of 6641  
the Revised Code, and the denominator of which equals the rate 6642  
of tax computed in section 5751.03 of the Revised Code. 6643

(ll) Receipts realized by an out-of-state disaster 6644  
business from disaster work conducted in this state during a 6645  
disaster response period pursuant to a qualifying solicitation 6646  
received by the business. Terms used in division (F) (2) (ll) of 6647  
this section have the same meanings as in section 5703.94 of the 6648  
Revised Code. 6649

(mm) In the case of receipts from the sale or transfer of 6650  
a mortgage-backed security or a mortgage loan by a mortgage 6651  
lender holding a valid certificate of registration issued under 6652  
Chapter 1322. of the Revised Code or by a person that is a 6653  
member of the mortgage lender's consolidated elected taxpayer 6654  
group, an amount equal to the principal balance of the mortgage 6655  
loan. 6656

(nn) In the case of amounts collected by a sports gaming 6657  
agent from sports gaming, amounts in excess of the agent's 6658  
sports gaming receipts. As used in this division, "sports gaming 6659

agent" has the same meaning as in section 3775.01 of the Revised 6660  
Code and "sports gaming receipts" has the same meaning as in 6661  
section 5753.01 of the Revised Code. 6662

(oo) Any receipts for which the tax imposed by this 6663  
chapter is prohibited by the constitution or laws of the United 6664  
States or the constitution of this state. 6665

(3) In the case of a taxpayer when acting as a real estate 6666  
broker, "gross receipts" includes only the portion of any fee 6667  
for the service of a real estate broker, or service of a real 6668  
estate salesperson associated with that broker, that is retained 6669  
by the broker and not paid to an associated real estate 6670  
salesperson or another real estate broker. For the purposes of 6671  
this division, "real estate broker" and "real estate 6672  
salesperson" have the same meanings as in section 4735.01 of the 6673  
Revised Code. 6674

(4) A taxpayer's method of accounting for gross receipts 6675  
for a tax period shall be the same as the taxpayer's method of 6676  
accounting for federal income tax purposes for the taxpayer's 6677  
federal taxable year that includes the tax period. If a 6678  
taxpayer's method of accounting for federal income tax purposes 6679  
changes, its method of accounting for gross receipts under this 6680  
chapter shall be changed accordingly. 6681

(G) "Taxable gross receipts" means gross receipts situated 6682  
to this state under section 5751.033 of the Revised Code. 6683

(H) A person has "substantial nexus with this state" if 6684  
any of the following applies. The person: 6685

(1) Owns or uses a part or all of its capital in this 6686  
state; 6687

(2) Holds a certificate of compliance with the laws of 6688

this state authorizing the person to do business in this state; 6689

(3) Has bright-line presence in this state; 6690

(4) Otherwise has nexus with this state to an extent that 6691  
the person can be required to remit the tax imposed under this 6692  
chapter under the Constitution of the United States. 6693

(I) A person has "bright-line presence" in this state for 6694  
a reporting period and for the remaining portion of the calendar 6695  
year if any of the following applies. The person: 6696

(1) Has at any time during the calendar year property in 6697  
this state with an aggregate value of at least fifty thousand 6698  
dollars. For the purpose of division (I)(1) of this section, 6699  
owned property is valued at original cost and rented property is 6700  
valued at eight times the net annual rental charge. 6701

(2) Has during the calendar year payroll in this state of 6702  
at least fifty thousand dollars. Payroll in this state includes 6703  
all of the following: 6704

(a) Any amount subject to withholding by the person under 6705  
section 5747.06 of the Revised Code; 6706

(b) Any other amount the person pays as compensation to an 6707  
individual under the supervision or control of the person for 6708  
work done in this state; and 6709

(c) Any amount the person pays for services performed in 6710  
this state on its behalf by another. 6711

(3) Has during the calendar year taxable gross receipts of 6712  
at least five hundred thousand dollars. 6713

(4) Has at any time during the calendar year within this 6714  
state at least twenty-five per cent of the person's total 6715

property, total payroll, or total gross receipts. 6716

(5) Is domiciled in this state as an individual or for 6717  
corporate, commercial, or other business purposes. 6718

(J) "Tangible personal property" has the same meaning as 6719  
in section 5739.01 of the Revised Code. 6720

(K) "Internal Revenue Code" means the Internal Revenue 6721  
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 6722  
used in this chapter that is not otherwise defined has the same 6723  
meaning as when used in a comparable context in the laws of the 6724  
United States relating to federal income taxes unless a 6725  
different meaning is clearly required. Any reference in this 6726  
chapter to the Internal Revenue Code includes other laws of the 6727  
United States relating to federal income taxes. 6728

(L) "Calendar quarter" means a three-month period ending 6729  
on the thirty-first day of March, the thirtieth day of June, the 6730  
thirtieth day of September, or the thirty-first day of December. 6731

(M) "Tax period" means the calendar quarter or calendar 6732  
year on the basis of which a taxpayer is required to pay the tax 6733  
imposed under this chapter. 6734

(N) "Calendar year taxpayer" means a taxpayer for which 6735  
the tax period is a calendar year. 6736

(O) "Calendar quarter taxpayer" means a taxpayer for which 6737  
the tax period is a calendar quarter. 6738

(P) "Agent" means a person authorized by another person to 6739  
act on its behalf to undertake a transaction for the other, 6740  
including any of the following: 6741

(1) A person receiving a fee to sell financial 6742  
instruments; 6743

(2) A person retaining only a commission from a transaction with the other proceeds from the transaction being remitted to another person;	6744 6745 6746
(3) A person issuing licenses and permits under section 1533.13 of the Revised Code;	6747 6748
(4) A lottery sales agent holding a valid license issued under section 3770.05 of the Revised Code;	6749 6750
(5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code.	6751 6752
(Q) "Received" includes amounts accrued under the accrual method of accounting.	6753 6754
(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.	6755 6756 6757 6758 6759 6760 6761
<b>Sec. 5753.01.</b> As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code:	6762 6763
(A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code.	6764 6765
(B) "Casino gaming" has the same meaning as in section 3772.01 of the Revised Code.	6766 6767
(C) "Casino operator" has the same meaning as in section 3772.01 of the Revised Code.	6768 6769
(D) "Gross casino revenue" means the total amount of money	6770



exchanged for the purchase of chips, tokens, tickets, electronic 6771  
cards, or similar objects by casino patrons, less winnings paid 6772  
to wagerers. "Gross casino revenue" does not include ~~the~~ 6773  
~~issuance to casino patrons or wagering by casino patrons of any~~ 6774  
~~promotional gaming credit as defined in section 3772.01 of the~~ 6775  
~~Revised Code. When issuance of the promotional gaming credit~~ 6776  
~~requires money exchanged as a match from the patron, the~~ 6777  
~~excludible portion of the promotional gaming credit does not~~ 6778  
~~include the portion of the wager purchased by the patron.~~ sports 6779  
gaming receipts. 6780

(E) "Person" has the same meaning as in section 3772.01 of 6781  
the Revised Code. 6782

(F) "Slot machine" has the same meaning as in section 6783  
3772.01 of the Revised Code. 6784

(G) "Sports gaming facility" and "sports gaming agent" 6785  
have the same meanings as in section 3775.01 of the Revised 6786  
Code. 6787

(H) "Sports gaming receipts" means the total gross 6788  
receipts received by a sports gaming agent from the operation of 6789  
sports gaming in this state, less the total of the following: 6790

(1) All cash and cash equivalents paid as winnings to 6791  
sports gaming patrons; 6792

(2) The dollar amount of all voided wagers. 6793

(I) "Table game" has the same meaning as in section 6794  
3772.01 of the Revised Code. 6795

~~(H)~~ (J) "Taxpayer" means a casino operator subject to the 6796  
tax levied under section 5753.02 of the Revised Code or a sports 6797  
gaming agent subject to the tax levied under section 5753.021 of 6798

the Revised Code. 6799

(K) "Tax period" means one twenty-four-hour period with 6800  
regard to which a ~~casino operator~~ taxpayer is required to pay 6801  
the tax levied by ~~this chapter~~ section 5753.02 or 5753.021 of 6802  
the Revised Code. 6803

Sec. 5753.021. For the purposes of funding the education 6804  
needs of this state, funding efforts to alleviate problem sports 6805  
gaming, and defraying the costs of enforcing and administering 6806  
the law governing sports gaming and the tax levied by this 6807  
section, a tax is hereby levied on the sports gaming receipts of 6808  
a sports gaming agent at the rate of ten per cent of the sports 6809  
gaming receipts received by the agent from the operation of 6810  
sports gaming in this state. 6811

The tax imposed under this section is in addition to any 6812  
other taxes or fees imposed under the Revised Code. 6813

**Sec. 5753.03.** (A) For the purpose of receiving and 6814  
distributing, and accounting for, revenue received from the tax 6815  
levied by section 5753.02 of the Revised Code, the following 6816  
funds are created in the state treasury: 6817

- (1) The casino tax revenue fund; 6818
- (2) The gross casino revenue county fund; 6819
- (3) The gross casino revenue county student fund; 6820
- (4) The gross casino revenue host city fund; 6821
- (5) The Ohio state racing commission fund; 6822
- (6) The Ohio law enforcement training fund; 6823
- (7) The problem casino gambling and addictions fund; 6824
- (8) The casino control commission fund; 6825

(9) The casino tax administration fund;	6826
(10) The peace officer training academy fund;	6827
(11) The criminal justice services casino tax revenue fund.	6828 6829
(B) All moneys collected from the tax levied under <del>this</del> <del>chapter</del> <u>section 5753.02 of the Revised Code</u> shall be deposited into the casino tax revenue fund.	6830 6831 6832
(C) From the casino tax revenue fund the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code <u>and</u> <u>attributable to the tax levied under section 5753.02 of the</u> <u>Revised Code.</u>	6833 6834 6835 6836 6837 6838
(D) After making any transfers required by division (C) of this section, but not later than the fifteenth day of the month following the end of each calendar quarter, the director of budget and management shall transfer amounts to each fund as follows:	6839 6840 6841 6842 6843
(1) Fifty-one per cent to the gross casino revenue county fund to make payments as required by Section 6(C) (3) (a) of Article XV, Ohio Constitution;	6844 6845 6846
(2) Thirty-four per cent to the gross casino revenue county student fund to make payments as required by Section 6(C) (3) (b) of Article XV, Ohio Constitution and as provided in section 5753.11 of the Revised Code;	6847 6848 6849 6850
(3) Five per cent to the gross casino revenue host city fund for the benefit of the cities in which casino facilities are located;	6851 6852 6853

(4) Three per cent to the Ohio state racing commission 6854  
fund to support the efforts and activities of the Ohio state 6855  
racing commission to promote horse racing in this state at which 6856  
the pari-mutuel system of wagering is conducted; 6857

(5) Two per cent to the Ohio law enforcement training fund 6858  
to support law enforcement functions in the state; 6859

(6) Two per cent to the problem casino gambling and 6860  
addictions fund to support efforts of the department of mental 6861  
health and addiction services to alleviate problem gambling and 6862  
substance abuse and related research in the state under section 6863  
5119.47 of the Revised Code; 6864

(7) Three per cent to the casino control commission fund 6865  
to support the operations of the Ohio casino control commission 6866  
and to defray the cost of administering the tax levied under 6867  
section 5753.02 of the Revised Code. 6868

Payments under divisions (D) (1) and (3) of this section 6869  
shall be made by the end of the month following the end of the 6870  
quarterly period. The tax commissioner shall make the data 6871  
available to the director of budget and management for this 6872  
purpose. 6873

Money in the Ohio state racing commission fund shall be 6874  
distributed at the discretion of the Ohio state racing 6875  
commission for the purpose stated in division (D) (4) of this 6876  
section by the end of the month following the end of the 6877  
quarterly period. The commission may retain up to five per cent 6878  
of the amount transferred to the fund under division (D) (4) of 6879  
this section for operating expenses necessary for the 6880  
administration of the fund. 6881

Payments from the gross casino revenue county student fund 6882

as required under section 5753.11 of the Revised Code shall be 6883  
made by the last day of January and by the last day of August of 6884  
each year, beginning in 2013. The tax commissioner shall make 6885  
the data available to the director of budget and management for 6886  
this purpose. 6887

Of the money credited to the Ohio law enforcement training 6888  
fund, the director of budget and management shall distribute 6889  
eighty-five per cent of the money to the police officer training 6890  
academy fund for the purpose of supporting the law enforcement 6891  
training efforts of the Ohio peace officer training academy and 6892  
fifteen per cent of the money to the criminal justice services 6893  
casino tax revenue fund for the purpose of supporting the law 6894  
enforcement training efforts of the division of criminal justice 6895  
services. 6896

(E) (1) The tax commissioner shall serve as an agent of the 6897  
counties of this state only for the purposes of this division 6898  
and solely to make payments directly to municipal corporations 6899  
and school districts, as applicable, on the counties' behalf. 6900

(2) On or before the last day of the month following the 6901  
end of each calendar quarter, the tax commissioner shall provide 6902  
for payment from the funds referenced in divisions (D) (1) and 6903  
(3) of this section to each county and municipal corporation as 6904  
prescribed in those divisions. 6905

(3) On or before the last day of January and the last day 6906  
of August each year, the commissioner shall provide for payments 6907  
from the fund referenced in division (D) (2) of this section to 6908  
each school district as prescribed in that division. 6909

(F) The director of budget and management shall transfer 6910  
one per cent of the money credited to the casino control 6911

commission fund to the casino tax administration fund. The tax 6912  
commissioner shall use the casino tax administration fund to 6913  
defray the costs incurred in administering the tax levied ~~by~~ 6914  
~~this chapter~~ under section 5753.02 of the Revised Code. 6915

(G) All investment earnings of the gross casino revenue 6916  
county student fund shall be credited to the fund. 6917

Sec. 5753.031. (A) For the purpose of receiving and 6918  
distributing, and accounting for, revenue received from the tax 6919  
levied by section 5753.021 of the Revised Code and from fines 6920  
imposed under Chapter 3775. of the Revised Code, the following 6921  
funds are created in the state treasury: 6922

(1) The sports gaming revenue fund; 6923

(2) The sports gaming tax administration fund, which the 6924  
tax commissioner shall use to defray the costs incurred in 6925  
administering the tax levied by section 5753.021 of the Revised 6926  
Code; 6927

(3) The sports gaming profits education fund, which shall 6928  
be used for the support of public and nonpublic education for 6929  
students in grades kindergarten through twelve as determined in 6930  
appropriations made by the general assembly; 6931

(4) The problem sports gaming fund. 6932

(B) (1) All moneys collected from the tax levied under 6933  
section 5753.021 of the Revised Code, the fee for an initial 6934  
sports gaming agent license collected under division (D) (1) of 6935  
section 3775.04 of the Revised Code, unclaimed winnings 6936  
collected under division (F) of section 3775.08 of the Revised 6937  
Code, and any fines collected under Chapter 3775. of the Revised 6938  
Code shall be deposited into the sports gaming revenue fund. 6939

(2) All other fees collected under Chapter 3775. of the 6940  
Revised Code shall be deposited into the casino control 6941  
commission fund created under section 5753.03 of the Revised 6942  
Code. 6943

(C) (1) From the sports gaming revenue fund, the director 6944  
of budget and management shall transfer as needed to the tax 6945  
refund fund amounts equal to the refunds certified by the tax 6946  
commissioner under section 5753.06 of the Revised Code and 6947  
attributable to the tax levied under section 5753.021 of the 6948  
Revised Code. 6949

(2) Not later than the fifteenth day of each month, the 6950  
director of budget and management shall transfer from the sports 6951  
gaming revenue fund to the sports gaming tax administration fund 6952  
the amount necessary to reimburse the department of taxation's 6953  
actual expenses incurred in administering the tax levied under 6954  
section 5753.021 of the Revised Code. 6955

(3) Of the amount in the sports gaming revenue fund 6956  
remaining after making the transfers required by divisions (C) 6957  
(1) and (2) of this section, the director of budget and 6958  
management shall transfer, on or before the fifteenth day of the 6959  
month following the end of each calendar quarter, amounts to 6960  
each fund as follows: 6961

(a) Ninety-eight per cent to the sports gaming profits 6962  
education fund; 6963

(b) Two per cent to the problem sports gaming fund. 6964

(D) All interest generated by the funds created under this 6965  
section shall be credited back to them. 6966

**Sec. 5753.04.** (A) Daily each day banks are open for 6967  
business, not later than noon, a ~~casino operator~~ each taxpayer 6968

shall file a return electronically with the tax commissioner. 6969  
The return shall be in the form required by the tax 6970  
commissioner, and shall reflect the relevant tax period. The 6971  
return shall include, but is not limited to, the amount of the 6972  
~~casino operator's taxpayer's~~ gross casino revenue or sports 6973  
gaming receipts for the tax period and the amount of tax due 6974  
under section 5753.02 or 5753.021 of the Revised Code for the 6975  
tax period. The ~~casino operator taxpayer~~ shall remit 6976  
electronically with the return the tax due. 6977

(B) If a sports gaming agent's sports gaming receipts for 6978  
a tax period are less than zero because the winnings paid by the 6979  
agent to wagerers exceeds the agent's total gross receipts from 6980  
the operation of sports gaming for that tax period, the tax 6981  
commissioner shall allow the agent to carry forward the deficit 6982  
to subsequent tax periods until the agent's sports gaming 6983  
receipts are greater than zero. 6984

A deficit may not be carried back to a prior tax period 6985  
and no payment previously made shall be refunded, except if the 6986  
agent surrenders its sports gaming agent license and the agent's 6987  
last return reported a deficit. In that case, the commissioner 6988  
shall multiply the deficit by ten per cent and pay that amount 6989  
to the agent in the manner prescribed by the commissioner. 6990

(C) If ~~the~~ a casino operator or sports gaming agent ceases 6991  
to be a taxpayer at any time, the ~~casino operator or agent~~ shall 6992  
indicate the last date for which the ~~casino operator or agent~~ 6993  
was liable for the tax. The return shall include a space for 6994  
this purpose. 6995

(D) Except as otherwise provided in division (A) of 6996  
section 3775.12 of the Revised Code, the information in a return 6997  
a sports gaming agent files with the tax commissioner under this 6998



section concerning sports gaming receipts is subject to 6999  
disclosure as a public record under section 149.43 of the 7000  
Revised Code. 7001

**Sec. 5753.05.** (A) (1) A ~~casino operator~~ taxpayer who fails 7002  
to file a return or to remit the tax due as required by section 7003  
5753.04 of the Revised Code shall pay a penalty not to exceed 7004  
the greater of five hundred dollars or ten per cent of the tax 7005  
due. 7006

(2) If the tax commissioner finds additional tax to be 7007  
due, the tax commissioner may impose an additional penalty of up 7008  
to fifteen per cent of the additional tax found to be due. A 7009  
delinquent payment of tax made as the result of a notice or an 7010  
audit is subject to the additional penalty imposed by this 7011  
division. 7012

(3) If a ~~casino operator~~ taxpayer fails to file a return 7013  
electronically or to remit the tax electronically, the tax 7014  
commissioner may impose an additional penalty of fifty dollars 7015  
or ten per cent of the tax due as shown on the return, whichever 7016  
is greater. 7017

(B) If the tax due under section 5753.02 or 5753.021 of 7018  
the Revised Code is not timely paid, the ~~casino operator~~ 7019  
taxpayer shall pay interest at the rate per annum prescribed in 7020  
section 5703.47 of the Revised Code beginning on the day the tax 7021  
was due through the day the tax is paid or an assessment is 7022  
issued, whichever occurs first. 7023

(C) The tax commissioner shall collect any penalty or 7024  
interest as if it were the tax levied by section 5753.02 or 7025  
5753.021 of the Revised Code, as applicable. Penalties and 7026  
interest shall be treated as if they were revenue arising from 7027

the applicable tax ~~levied by section 5753.02 of the Revised~~ 7028  
~~Code.~~ 7029

(D) The tax commissioner may abate all or a portion of any 7030  
penalty imposed under this section and may adopt rules governing 7031  
abatements. 7032

(E) If a casino operator or sports gaming agent fails to 7033  
file a return or remit the tax due as required by section 7034  
5753.04 of the Revised Code within a period of one year after 7035  
the due date for filing the return or remitting the tax, the 7036  
Ohio casino control commission may suspend the ~~casino operator's~~ 7037  
or agent's license. 7038

**Sec. 5753.06.** (A) A ~~casino operator taxpayer~~ may apply to 7039  
the tax commissioner for refund of the amount of taxes under 7040  
section 5753.02 or 5753.021 of the Revised Code that were 7041  
overpaid, paid illegally or erroneously, or paid on an illegal 7042  
or erroneous assessment. The application shall be on a form 7043  
prescribed by the tax commissioner. The ~~casino operator taxpayer~~ 7044  
shall provide the amount of the requested refund along with the 7045  
claimed reasons for, and documentation to support, the issuance 7046  
of a refund. The ~~casino operator taxpayer~~ shall file the 7047  
application with the tax commissioner within four years after 7048  
the date the payment was made, unless the applicant has waived 7049  
the time limitation under division (D) of section 5753.07 of the 7050  
Revised Code. In the latter event, the four-year limitation is 7051  
extended for the same period of time as the waiver. 7052

(B) Upon the filing of a refund application, the tax 7053  
commissioner shall determine the amount of refund to which the 7054  
applicant is entitled. If the amount is not less than that 7055  
claimed, the tax commissioner shall certify the amount to the 7056  
director of budget and management and treasurer of state for 7057

payment from the tax refund fund. If the amount is less than 7058  
that claimed, the tax commissioner shall proceed under section 7059  
5703.70 of the Revised Code. 7060

(C) Interest on a refund applied for under this section, 7061  
computed at the rate provided for in section 5703.47 of the 7062  
Revised Code, shall be allowed from the later of the date the 7063  
tax was due or the date payment of the tax was made. Except as 7064  
provided in section 5753.07 of the Revised Code, the tax 7065  
commissioner may, with the consent of the ~~casino operator~~ 7066  
taxpayer, provide for crediting against the tax due for a tax 7067  
period, the amount of any refund due the ~~casino operator~~ 7068  
taxpayer for a preceding tax period. 7069

(D) Refunds under this section are subject to offset under 7070  
section 5753.061 of the Revised Code. 7071

**Sec. 5753.061.** As used in this section, "debt to the 7072  
state" means unpaid taxes that are due the state, unpaid 7073  
workers' compensation premiums that are due, unpaid unemployment 7074  
compensation contributions that are due, unpaid unemployment 7075  
compensation payments in lieu of contributions that are due, 7076  
unpaid fees payable to the state or to the clerk of courts under 7077  
section 4505.06 of the Revised Code, incorrect medical 7078  
assistance payments, or any unpaid charge, penalty, or interest 7079  
arising from any of the foregoing. A debt to the state is not a 7080  
"debt to the state" as used in this section unless the liability 7081  
underlying the debt to the state has become incontestable 7082  
because the time for appealing, reconsidering, reassessing, or 7083  
otherwise questioning the liability has expired or the liability 7084  
has been finally determined to be valid. 7085

If a ~~casino operator~~ taxpayer who is entitled to a refund 7086  
under section 5753.06 of the Revised Code owes a debt to the 7087

state, the amount refundable may be applied in satisfaction of 7088  
the debt to the state. If the amount refundable is less than the 7089  
amount of the debt to the state, the amount refundable may be 7090  
applied in partial satisfaction of the debt. If the amount 7091  
refundable is greater than the amount of the debt, the amount 7092  
refundable remaining after satisfaction of the debt shall be 7093  
refunded to the ~~casino operator~~ taxpayer. 7094

**Sec. 5753.07.** (A) (1) The tax commissioner may issue an 7095  
assessment, based on any information in the tax commissioner's 7096  
possession, against a ~~casino operator~~ taxpayer who fails to pay 7097  
the tax levied under section 5753.02 or 5753.021 of the Revised 7098  
Code or to file a return under section 5753.04 of the Revised 7099  
Code. The tax commissioner shall give the ~~casino operator~~ 7100  
taxpayer written notice of the assessment under section 5703.37 7101  
of the Revised Code. With the notice, the tax commissioner shall 7102  
include instructions on how to petition for reassessment and on 7103  
how to request a hearing with respect to the petition. 7104

(2) Unless the ~~casino operator~~ taxpayer, within sixty days 7105  
after service of the notice of assessment, files with the tax 7106  
commissioner, either personally or by certified mail, a written 7107  
petition signed by the ~~casino operator~~ taxpayer, or by the 7108  
~~casino operator's~~ taxpayer's authorized agent who has knowledge 7109  
of the facts, the assessment becomes final, and the amount of 7110  
the assessment is due and payable from the ~~casino operator~~ 7111  
taxpayer to the treasurer of state. The petition shall indicate 7112  
the ~~casino operator's~~ taxpayer's objections to the assessment. 7113  
Additional objections may be raised in writing if they are 7114  
received by the tax commissioner before the date shown on the 7115  
final determination. 7116

(3) If a petition for reassessment has been properly 7117

filed, the tax commissioner shall proceed under section 5703.60 7118  
of the Revised Code. 7119

(4) After an assessment becomes final, if any portion of 7120  
the assessment, including penalties and accrued interest, 7121  
remains unpaid, the tax commissioner may file a certified copy 7122  
of the entry making the assessment final in the office of the 7123  
clerk of the court of common pleas of Franklin county or in the 7124  
office of the clerk of the court of common pleas of the county 7125  
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 7126  
~~operator's taxpayer's~~ casino facility or sports gaming facility 7127  
is located, or the ~~casino operator's taxpayer's~~ principal place 7128  
of business in this state is located. Immediately upon the 7129  
filing of the entry, the clerk shall enter a judgment for the 7130  
state against the taxpayer assessed in the amount shown on the 7131  
entry. The judgment may be filed by the clerk in a loose-leaf 7132  
book entitled, "special judgments for the gross casino revenue 7133  
tax and sports gaming receipts tax." The judgment has the same 7134  
effect as other judgments. Execution shall issue upon the 7135  
judgment at the request of the tax commissioner, and all laws 7136  
applicable to sales on execution apply to sales made under the 7137  
judgment. 7138

(5) If the assessment is not paid in its entirety within 7139  
sixty days after the day the assessment was issued, the portion 7140  
of the assessment consisting of tax due shall bear interest at 7141  
the rate per annum prescribed by section 5703.47 of the Revised 7142  
Code from the day the tax commissioner issued the assessment 7143  
until the assessment is paid or until it is certified to the 7144  
attorney general for collection under section 131.02 of the 7145  
Revised Code, whichever comes first. If the unpaid portion of 7146  
the assessment is certified to the attorney general for 7147  
collection, the entire unpaid portion of the assessment shall 7148

bear interest at the rate per annum prescribed by section 7149  
5703.47 of the Revised Code from the date of certification until 7150  
the date it is paid in its entirety. Interest shall be paid in 7151  
the same manner as the tax levied under section 5753.02 or 7152  
5753.021 of the Revised Code, as applicable, and may be 7153  
collected by the issuance of an assessment under this section. 7154

(B) If the tax commissioner believes that collection of 7155  
the tax levied under section 5753.02 or 5753.021 of the Revised 7156  
Code will be jeopardized unless proceedings to collect or secure 7157  
collection of the tax are instituted without delay, the 7158  
commissioner may issue a jeopardy assessment against the ~~casino-~~ 7159  
~~operator who taxpayer that~~ is liable for the tax. Immediately 7160  
upon the issuance of a jeopardy assessment, the tax commissioner 7161  
shall file an entry with the clerk of the court of common pleas 7162  
in the manner prescribed by division (A) (4) of this section, and 7163  
the clerk shall proceed as directed in that division. Notice of 7164  
the jeopardy assessment shall be served on the ~~casino operator-~~ 7165  
~~taxpayer~~ or the ~~casino operator's taxpayer's~~ authorized agent 7166  
under section 5703.37 of the Revised Code within five days after 7167  
the filing of the entry with the clerk. The total amount 7168  
assessed is immediately due and payable, unless the ~~casino-~~ 7169  
~~operator taxpayer~~ assessed files a petition for reassessment 7170  
under division (A) (2) of this section and provides security in a 7171  
form satisfactory to the tax commissioner that is in an amount 7172  
sufficient to satisfy the unpaid balance of the assessment. If a 7173  
petition for reassessment has been filed, and if satisfactory 7174  
security has been provided, the tax commissioner shall proceed 7175  
under division (A) (3) of this section. Full or partial payment 7176  
of the assessment does not prejudice the tax commissioner's 7177  
consideration of the petition for reassessment. 7178

(C) The tax commissioner shall immediately forward to the 7179

treasurer of state all amounts the tax commissioner receives 7180  
under this section, and the amounts forwarded shall be treated 7181  
as if they were revenue arising from the tax levied under 7182  
section 5753.02 or 5753.021 of the Revised Code, as applicable. 7183

(D) Except as otherwise provided in this division, no 7184  
assessment shall be issued against a ~~casino operator taxpayer~~ 7185  
for the tax levied under section 5753.02 or 5753.021 of the 7186  
Revised Code more than four years after the due date for filing 7187  
the return for the tax period for which the tax was reported, or 7188  
more than four years after the return for the tax period was 7189  
filed, whichever is later. This division does not bar an 7190  
assessment against a ~~casino operator taxpayer~~ who fails to file 7191  
a return as required by section 5753.04 of the Revised Code or 7192  
who files a fraudulent return, or when the ~~casino operator~~ 7193  
~~taxpayer~~ and the tax commissioner waive in writing the time 7194  
limitation. 7195

(E) If the tax commissioner possesses information that 7196  
indicates that the amount of tax a ~~casino operator taxpayer~~ is 7197  
liable to pay under section 5753.02 or 5753.021 of the Revised 7198  
Code exceeds the amount the ~~casino operator taxpayer~~ paid, the 7199  
tax commissioner may audit a sample of the ~~casino operator's~~ 7200  
~~taxpayer's~~ gross casino revenue or sports gaming receipts, as 7201  
applicable, over a representative period of time to ascertain 7202  
the amount of tax due, and may issue an assessment based on the 7203  
audit. The tax commissioner shall make a good faith effort to 7204  
reach agreement with the ~~casino operator taxpayer~~ in selecting a 7205  
representative sample. The tax commissioner may apply a sampling 7206  
method only if the tax commissioner has prescribed the method by 7207  
rule. 7208

(F) If the whereabouts of a ~~casino operator taxpayer~~ who 7209

is liable for the tax levied under section 5753.02 or 5753.021 7210  
of the Revised Code are unknown to the tax commissioner, the tax 7211  
commissioner shall proceed under section 5703.37 of the Revised 7212  
Code. 7213

~~(G) If a casino operator fails to pay the tax levied under 7214  
section 5753.02 of the Revised Code within a period of one year 7215  
after the due date for remitting the tax, the Ohio casino 7216  
control commission may suspend the casino operator's license. 7217~~

**Sec. 5753.08.** If a ~~casino operator taxpayer~~ who is liable 7218  
for the tax levied under section 5753.02 or 5753.021 of the 7219  
Revised Code sells ~~the~~ a casino facility or sports gaming 7220  
facility, disposes of ~~the~~ a casino facility or sports gaming 7221  
facility in any manner other than in the regular course of 7222  
business, or quits the casino gaming or sports gaming business, 7223  
any tax owed by that person becomes immediately due and payable, 7224  
and the person shall pay the tax due, including any applicable 7225  
penalties and interest. The person's successor shall withhold a 7226  
sufficient amount of the purchase money to cover the amounts due 7227  
and unpaid until the predecessor produces a receipt from the tax 7228  
commissioner showing that the amounts due have been paid or a 7229  
certificate indicating that no taxes are due. If the successor 7230  
fails to withhold purchase money, the successor is personally 7231  
liable, up to the purchase money amount, for amounts that were 7232  
unpaid during the operation of the business by the predecessor. 7233

**Sec. 5753.10.** The tax commissioner may prescribe 7234  
requirements for the keeping of records and pertinent documents, 7235  
for the filing of copies of federal income tax returns and 7236  
determinations, and for computations reconciling federal income 7237  
tax returns with the return required by section 5753.04 of the 7238  
Revised Code. The tax commissioner may require a ~~casino operator~~ 7239



taxpayer, by rule or by notice served on the ~~casino operator~~ 7240  
taxpayer, to keep records and other documents that the tax 7241  
commissioner considers necessary to show the extent to which the 7242  
~~casino operator~~ taxpayer is subject to this chapter. The records 7243  
and other documents shall be open to inspection by the tax 7244  
commissioner during business hours, and shall be preserved for a 7245  
period of four years unless the tax commissioner, in writing, 7246  
consents to their destruction within that period, or by order 7247  
served on the ~~casino operator~~ taxpayer requires that they be 7248  
kept longer. If the records are normally kept electronically by 7249  
the ~~casino operator~~ taxpayer, the ~~casino operator~~ taxpayer 7250  
shall provide the records to the tax commissioner electronically 7251  
at the tax commissioner's request. 7252

Any information required by the tax commissioner under 7253  
this section is confidential under section 5703.21 of the 7254  
Revised Code. 7255

**Section 2.** That existing sections 109.32, 109.572, 7256  
718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 7257  
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 7258  
2915.13, 3770.03, 3770.06, 3770.07, 3770.10, 3772.01, 3772.02, 7259  
3772.03, 3772.062, 3772.07, 5703.21, 5747.02, 5747.063, 5747.08, 7260  
5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 7261  
5753.061, 5753.07, 5753.08, and 5753.10 of the Revised Code are 7262  
hereby repealed. 7263

**Section 3.** All of the following shall begin not earlier 7264  
than January 1, 2022: 7265

(A) The operation of sports gaming under Chapter 3775. of 7266  
the Revised Code, as enacted by this act; 7267

(B) The operation of the sports gaming lottery under 7268

section 3770.23 of the Revised Code, as enacted by this act; 7269

(C) The operation of electronic instant bingo under 7270  
Chapter 2915. of the Revised Code, as amended by this act. 7271

**Section 4.** (A) Notwithstanding division (F) of section 7272  
121.95 of the Revised Code, during the period beginning on the 7273  
effective date of this section and ending on December 31, 2021, 7274  
the Ohio Casino Control Commission may adopt new regulatory 7275  
restrictions pursuant to Chapter 3775. of the Revised Code, as 7276  
enacted by this act, without simultaneously removing two or more 7277  
other existing regulatory restrictions. 7278

(B) As soon as practicable after December 31, 2021, the 7279  
Ohio Casino Control Commission shall update its base inventory 7280  
of regulatory restrictions created under section 121.95 of the 7281  
Revised Code to include each new regulatory restriction 7282  
described in division (A) of this section. 7283

**Section 5.** (A) There is the Select Committee on iLottery, 7284  
which shall study the potential effect of online lottery ticket 7285  
sales on retail lottery ticket sales in this state. 7286

(B) The Select Committee shall consist of the following 7287  
nine members: 7288

(1) Two members of the Senate appointed by the President 7289  
of the Senate; 7290

(2) One member of the Senate appointed by the Senate 7291  
Minority Leader; 7292

(3) Two members of the House of Representatives appointed 7293  
by the Speaker of the House of Representatives; 7294

(4) One member of the House of Representatives appointed 7295  
by the Minority Leader of the House of Representatives; 7296

(5) One member of the public appointed by the President of the Senate; 7297  
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(6) One member of the public appointed by the Speaker of the House of Representatives; 7299  
7300

(7) One member of the public appointed by the Governor. 7301

(C) The Select Committee shall elect a chairperson from among its members. Vacancies on the Select Committee shall be filled in the manner provided for original appointments. Members of the Select Committee shall serve without compensation. 7302  
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(D) Not later than January 1, 2022, the Select Committee shall submit a report of its findings to the General Assembly. After it submits the report, the Select Committee shall cease to exist. 7306  
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**Section 6.** Sections 109.572, 2915.081, 2915.082, 3772.01, and 3772.07 of the Revised Code as presented in this act take effect on the later of October 9, 2021, or the effective date of this section. (October 9, 2021, is the effective date of earlier amendments to those sections by H.B. 263 of the 133rd General Assembly.) 7310  
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**Section 7.** The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act: 7316  
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Section 109.572 of the Revised Code as amended by both H.B. 263 and S.B. 260 of the 133rd General Assembly. 7324  
7325

Section 3772.03 of the Revised Code as amended by both	7326
H.B. 49 and H.B. 132 of the 132nd General Assembly.	7327
Section 5751.01 of the Revised Code as amended by H.B.	7328
150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General	7329
Assembly.	7330