

**As Reported by the Senate Select Committee on Gaming**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. S. B. No. 176**

**Senators Antani, Manning  
Cosponsor: Senator Schuring**

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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, 3123.89, 3123.90, 3770.071, 4  
3770.073, 3772.01, 3772.02, 3772.03, 3772.062, 5  
3772.07, 5703.21, 5747.02, 5747.062, 5747.063, 6  
5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 7  
5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 8  
5753.08, and 5753.10 and to enact sections 9  
2915.14, 2915.15, 3772.37, 3775.01, 3775.02, 10  
3775.03, 3775.04, 3775.041, 3775.05, 3775.051, 11  
3775.06, 3775.07, 3775.08, 3775.09, 3775.10, 12  
3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 13  
3775.16, 3775.99, 5753.021, and 5753.031 of the 14  
Revised Code to legalize and regulate sports 15  
gaming in this state, to levy a tax on 16  
businesses that provide sports gaming, and to 17  
make other changes to the Gambling Law. 18

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

**Section 1.** That sections 109.32, 109.572, 718.031, 718.08, 19

2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 20  
2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 21  
3123.89, 3123.90, 3770.071, 3770.073, 3772.01, 3772.02, 3772.03,  
3772.062, 3772.07, 5703.21, 5747.02, 5747.062, 5747.063, 23  
5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 24  
5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 be amended and 25  
sections 2915.14, 2915.15, 3772.37, 3775.01, 3775.02, 3775.03, 26  
3775.04, 3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 3775.08, 27  
3775.09, 3775.10, 3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 28  
3775.16, 3775.99, 5753.021, and 5753.031 of the Revised Code be 29  
enacted to read as follows: 30

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

(B) (1) Except as otherwise provided in divisions (B) (2) 44  
and (3) of this section, the charitable law fund shall be used 45  
insofar as its moneys are available for the expenses of the 46  
charitable law section of the office of the attorney general, ~~7-~~ 47  
~~except that all.~~ 48

(2) All annual license fees that are received by the 49

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

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

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

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

(a) A violation of section 2903.01, 2903.02, 2903.03, 75  
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 76  
2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 77  
2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 78  
2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 79

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

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

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

(2) On receipt of a request pursuant to section 3712.09 or 99  
3721.121 of the Revised Code, a completed form prescribed 100  
pursuant to division (C) (1) of this section, and a set of 101  
fingerprint impressions obtained in the manner described in 102  
division (C) (2) of this section, the superintendent of the 103  
bureau of criminal identification and investigation shall 104  
conduct a criminal records check with respect to any person who 105  
has applied for employment in a position for which a criminal 106  
records check is required by those sections. The superintendent 107  
shall conduct the criminal records check in the manner described 108  
in division (B) of this section to determine whether any 109

information exists that indicates that the person who is the 110  
subject of the request previously has been convicted of or 111  
pleaded guilty to any of the following: 112

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

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

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

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

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

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

(c) A violation of section 2905.04 of the Revised Code as 169

it existed prior to July 1, 1996;	170
(d) A violation of section 2923.01, 2923.02, or 2923.03 of 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;	171 172 173 174
(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.	175 176 177 178
(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:	179 180 181 182 183 184 185 186 187 188 189
(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	190 191 192 193 194 195 196 197 198 199

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

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

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

(a) A violation of section 2151.421, 2903.01, 2903.02, 225  
2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 226  
2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 227  
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 228  
2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 229

2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 230  
2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 231  
2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 232  
2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 233  
2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 234  
2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 235  
2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 236  
2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 237  
2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 238  
3716.11 of the Revised Code, felonious sexual penetration in 239  
violation of former section 2907.12 of the Revised Code, a 240  
violation of section 2905.04 of the Revised Code as it existed 241  
prior to July 1, 1996, a violation of section 2919.23 of the 242  
Revised Code that would have been a violation of section 2905.04 243  
of the Revised Code as it existed prior to July 1, 1996, had the 244  
violation been committed prior to that date, a violation of 245  
section 2925.11 of the Revised Code that is not a minor drug 246  
possession offense, a violation of section 2923.02 or 2923.03 of 247  
the Revised Code that relates to a crime specified in this 248  
division, or a second violation of section 4511.19 of the 249  
Revised Code within five years of the date of application for 250  
licensure or certification. 251

(b) A violation of an existing or former law of this 252  
state, any other state, or the United States that is 253  
substantially equivalent to any of the offenses or violations 254  
described in division (A) (5) (a) of this section. 255

(6) Upon receipt of a request pursuant to section 5153.111 256  
of the Revised Code, a completed form prescribed pursuant to 257  
division (C) (1) of this section, and a set of fingerprint 258  
impressions obtained in the manner described in division (C) (2) 259  
of this section, the superintendent of the bureau of criminal 260

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

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

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

(7) On receipt of a request for a criminal records check 287  
from an individual pursuant to section 4749.03 or 4749.06 of the 288  
Revised Code, accompanied by a completed copy of the form 289  
prescribed in division (C) (1) of this section and a set of 290

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

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

(9) On receipt of a request for a criminal records check 321

from the treasurer of state under section 113.041 of the Revised Code or from an individual under section 928.03, 4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.202, 4751.21, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, accompanied by a completed form prescribed under 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 has been convicted of or pleaded guilty to any criminal offense in this state or any other state. Subject to division (F) of this section, the superintendent shall send the results of a check requested under section 113.041 of the Revised Code to the treasurer of state and shall send the results of a check requested under any of the other listed sections to the licensing board specified by the individual in the request.

(10) On receipt of a request pursuant to section 124.74, 718.131, 1121.23, 1315.141, 1733.47, 1761.26, or 5123.169 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 353  
section to determine whether any information exists that 354  
indicates that the person who is the subject of the request 355  
previously has been convicted of or pleaded guilty to any 356  
criminal offense under any existing or former law of this state, 357  
any other state, or the United States. 358

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

(12) On receipt of a request pursuant to section 2151.33 376  
or 2151.412 of the Revised Code, a completed form prescribed 377  
pursuant to division (C) (1) of this section, and a set of 378  
fingerprint impressions obtained in the manner described in 379  
division (C) (2) of this section, the superintendent of the 380  
bureau of criminal identification and investigation shall 381  
conduct a criminal records check with respect to any person for 382  
whom a criminal records check is required under that section. 383

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

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

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

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

(a) A disqualifying offense as specified in rules adopted 413

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

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

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

(a) A disqualifying offense as specified in rules adopted 440  
under division (B) (8) (a) of section 3796.03 of the Revised Code 441  
if the person who is the subject of the request is seeking 442  
employment with an entity licensed by the department of commerce 443

under Chapter 3796. of the Revised Code; 444

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

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

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

(17) On receipt of a request for a criminal records check 473

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

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

(19) On receipt of a request pursuant to section 3775.03 501  
of the Revised Code, a completed form prescribed under division 502  
(C) (1) of this section, and a set of fingerprint impressions 503  
obtained in the manner described in division (C) (2) of this 504

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

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

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

(2) If the request received by the superintendent asks for 532  
information from the federal bureau of investigation, the 533  
superintendent shall request from the federal bureau of 534

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

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

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

(5) The superintendent shall send the results of the 561  
criminal records check to the person to whom it is to be sent 562  
not later than the following number of days after the date the 563  
superintendent receives the request for the criminal records 564

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

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

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

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

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

(3) Subject to division (D) of this section, the 593

superintendent shall prescribe and charge a reasonable fee for 594  
providing a criminal records check under this section. The 595  
person requesting the criminal records check shall pay the fee 596  
prescribed pursuant to this division. In the case of a request 597  
under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 598  
1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the 599  
fee shall be paid in the manner specified in that section. 600

(4) The superintendent of the bureau of criminal 601  
identification and investigation may prescribe methods of 602  
forwarding fingerprint impressions and information necessary to 603  
conduct a criminal records check, which methods shall include, 604  
but not be limited to, an electronic method. 605

(D) The results of a criminal records check conducted 606  
under this section, other than a criminal records check 607  
specified in division (A)(7) of this section, are valid for the 608  
person who is the subject of the criminal records check for a 609  
period of one year from the date upon which the superintendent 610  
completes the criminal records check. If during that period the 611  
superintendent receives another request for a criminal records 612  
check to be conducted under this section for that person, the 613  
superintendent shall provide the results from the previous 614  
criminal records check of the person at a lower fee than the fee 615  
prescribed for the initial criminal records check. 616

(E) When the superintendent receives a request for 617  
information from a registered private provider, the 618  
superintendent shall proceed as if the request was received from 619  
a school district board of education under section 3319.39 of 620  
the Revised Code. The superintendent shall apply division (A)(1) 621  
(c) of this section to any such request for an applicant who is 622  
a teacher. 623

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

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

(G) As used in this section: 642

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

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

(3) "OVI or OVUAC violation" means a violation of section 649  
4511.19 of the Revised Code or a violation of an existing or 650  
former law of this state, any other state, or the United States 651  
that is substantially equivalent to section 4511.19 of the 652

Revised Code. 653

(4) "Registered private provider" means a nonpublic school 654  
or entity registered with the superintendent of public 655  
instruction under section 3310.41 of the Revised Code to 656  
participate in the autism scholarship program or section 3310.58 657  
of the Revised Code to participate in the Jon Peterson special 658  
needs scholarship program. 659

Sec. 718.031. As used in this section, "sports gaming 660  
facility" and "type B sports gaming proprietor" have the same 661  
meanings as in section 3775.01 of the Revised Code. 662

(A) A municipal corporation shall require ~~a casino-~~ 663  
~~facility or a casino operator, as defined in Section 6(C) (9) of~~ 664  
~~Article XV, Ohio Constitution, and section 3772.01 of the~~ 665  
~~Revised Code, respectively, or a lottery sales agent conducting~~ 666  
~~video lottery terminals on behalf of the state~~ the following 667  
persons to withhold and remit municipal income tax with respect 668  
to amounts other than qualifying wages as provided in this 669  
section: 670

(1) A casino facility or a casino operator, as defined in 671  
Section 6(C) (9) of Article XV, Ohio Constitution, and section 672  
3772.01 of the Revised Code, respectively; 673

(2) A lottery sales agent conducting video lottery 674  
terminals on behalf of the state; 675

(3) A type B sports gaming proprietor offering sports 676  
gaming at a sports gaming facility. 677

(B) If a person's winnings at a casino facility or sports 678  
gaming facility are an amount for which reporting to the 679  
internal revenue service of the amount is required by section 680  
6041 of the Internal Revenue Code, as amended, ~~the a~~ casino 681

operator or sports gaming proprietor shall deduct and withhold 682  
municipal income tax from the person's winnings at the rate of 683  
the tax imposed by the municipal corporation in which the casino 684  
facility or sports gaming facility is located. 685

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

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

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

amount deducted and withheld with respect to that person was 712  
omitted on a monthly return for that reporting period, that 713  
information shall be indicated on the annual return. 714

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

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

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

(a) A receipt from the tax administrator showing that the 741

amounts deducted and withheld and penalties and interest thereon 742  
have been paid; 743

(b) A certificate from the tax administrator indicating 744  
that no amounts are due. 745

If the successor fails to withhold purchase money, the 746  
successor is personally liable for the payment of the amounts 747  
deducted and withheld and penalties and interest thereon. 748

(6) The failure of a casino operator or sports gaming 749  
proprietor to deduct and withhold the required amount from a 750  
person's winnings does not relieve that person from liability 751  
for the municipal income tax with respect to those winnings. 752

(D) If a person's prize award from a video lottery 753  
terminal is an amount for which reporting to the internal 754  
revenue service is required by section 6041 of the Internal 755  
Revenue Code, as amended, the video lottery sales agent shall 756  
deduct and withhold municipal income tax from the person's prize 757  
award at the rate of the tax imposed by the municipal 758  
corporation in which the video lottery terminal facility is 759  
located. 760

(E) Amounts deducted and withheld by a video lottery sales 761  
agent are held in trust for the benefit of the municipal 762  
corporation to which the tax is owed. 763

(1) The video lottery sales agent shall issue to a person 764  
from whose prize award an amount has been deducted and withheld 765  
a receipt for the amount deducted and withheld, and shall obtain 766  
from the person receiving a prize award the person's name, 767  
address, and social security number in order to facilitate the 768  
preparation of returns required by this section. 769

(2) On or before the tenth day of each month, the video 770

lottery sales agent shall file a return electronically with the 771  
tax administrator of the municipal corporation providing the 772  
names, addresses, and social security numbers of the persons 773  
from whose prize awards amounts were deducted and withheld, the 774  
amount of each such deduction and withholding during the 775  
preceding calendar month, the amount of the prize award from 776  
which each such amount was withheld, and any other information 777  
required by the tax administrator. With the return, the video 778  
lottery sales agent shall remit electronically to the tax 779  
administrator all amounts deducted and withheld during the 780  
preceding month. 781

(3) A video lottery sales agent shall maintain a record of 782  
all receipts issued under division (E) of this section and shall 783  
make those records available to the tax administrator upon 784  
request. Such records shall be maintained in accordance with 785  
section 5747.17 of the Revised Code and any rules adopted 786  
pursuant thereto. 787

(4) Annually, on or before the thirty-first day of 788  
January, each video lottery terminal sales agent shall file an 789  
annual return electronically with the tax administrator of the 790  
municipal corporation in which the facility is located 791  
indicating the total amount deducted and withheld during the 792  
preceding calendar year. The video lottery sales agent shall 793  
remit electronically with the annual return any amount that was 794  
deducted and withheld and that was not previously remitted. If 795  
the name, address, or social security number of a person or the 796  
amount deducted and withheld with respect to that person was 797  
omitted on a monthly return for that reporting period, that 798  
information shall be indicated on the annual return. 799

(5) Annually, on or before the thirty-first day of 800

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

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

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

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

(2) A certificate from the tax administrator indicating 829  
that no amounts are due. 830

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

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

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

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

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

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

(J) The tax administrator shall prescribe the forms of the 858  
receipts and returns required under this section. 859

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

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

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

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

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

(b) An overpayment of tax applied as a credit to a 881  
subsequent taxable year is deemed to be paid on the date of the 882  
postmark stamped on the cover in which the payment is mailed or, 883  
if the payment is made by electronic funds transfer, the date 884  
the payment is submitted. As used in this division, "date of the 885  
postmark" means, in the event there is more than one date on the 886  
cover, the earliest date imprinted on the cover by the postal 887  
service. 888

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

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

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

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

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

(C) (1) The required portion of the tax liability for the 912  
taxable year that shall be paid through estimated taxes made 913  
payable to the municipal corporation or tax administrator, 914  
including the application of tax refunds to estimated taxes and 915  
withholding on or before the applicable payment date, shall be 916  
as follows: 917

(a) On or before the fifteenth day of the fourth month	918
after the beginning of the taxable year, twenty-two and one-half	919
per cent of the tax liability for the taxable year;	920
(b) On or before the fifteenth day of the sixth month	921
after the beginning of the taxable year, forty-five per cent of	922
the tax liability for the taxable year;	923
(c) On or before the fifteenth day of the ninth month	924
after the beginning of the taxable year, sixty-seven and one-	925
half per cent of the tax liability for the taxable year;	926
(d) For an individual, on or before the fifteenth day of	927
the first month of the following taxable year, ninety per cent	928
of the tax liability for the taxable year. For a person other	929
than an individual, on or before the fifteenth day of the	930
twelfth month of the taxable year, ninety per cent of the tax	931
liability for the taxable year.	932
(2) When an amended declaration has been filed, the unpaid	933
balance shown due on the amended declaration shall be paid in	934
equal installments on or before the remaining payment dates.	935
(3) On or before the fifteenth day of the fourth month of	936
the year following that for which the declaration or amended	937
declaration was filed, an annual return shall be filed and any	938
balance which may be due shall be paid with the return in	939
accordance with section 718.05 of the Revised Code.	940
(D) (1) In the case of any underpayment of any portion of a	941
tax liability, penalty and interest may be imposed pursuant to	942
section 718.27 of the Revised Code upon the amount of	943
underpayment for the period of underpayment, unless the	944
underpayment is due to reasonable cause as described in division	945
(E) of this section. The amount of the underpayment shall be	946

determined as follows:	947
(a) For the first payment of estimated taxes each year,	948
twenty-two and one-half per cent of the tax liability, less the	949
amount of taxes paid by the date prescribed for that payment;	950
(b) For the second payment of estimated taxes each year,	951
forty-five per cent of the tax liability, less the amount of	952
taxes paid by the date prescribed for that payment;	953
(c) For the third payment of estimated taxes each year,	954
sixty-seven and one-half per cent of the tax liability, less the	955
amount of taxes paid by the date prescribed for that payment;	956
(d) For the fourth payment of estimated taxes each year,	957
ninety per cent of the tax liability, less the amount of taxes	958
paid by the date prescribed for that payment.	959
(2) The period of the underpayment shall run from the day	960
the estimated payment was required to be made to the date on	961
which the payment is made. For purposes of this section, a	962
payment of estimated taxes on or before any payment date shall	963
be considered a payment of any previous underpayment only to the	964
extent the payment of estimated taxes exceeds the amount of the	965
payment presently required to be paid to avoid any penalty.	966
(E) An underpayment of any portion of tax liability	967
determined under division (D) of this section shall be due to	968
reasonable cause and the penalty imposed by this section shall	969
not be added to the taxes for the taxable year if any of the	970
following apply:	971
(1) The amount of estimated taxes that were paid equals at	972
least ninety per cent of the tax liability for the current	973
taxable year, determined by annualizing the income received	974
during the year up to the end of the month immediately preceding	975

the month in which the payment is due.	976
(2) The amount of estimated taxes that were paid equals at least one hundred per cent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the municipal corporation under section 718.05 of the Revised Code for that year.	977 978 979 980 981 982 983
(3) The taxpayer is an individual who resides in the municipal corporation but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.	984 985 986 987
(F) (1) A tax administrator may waive the requirement for filing a declaration of estimated taxes for any class of taxpayers after finding that the waiver is reasonable and proper in view of administrative costs and other factors.	988 989 990 991
(2) A municipal corporation may, by ordinance or rule, waive the requirement for filing a declaration of estimated taxes for all taxpayers.	992 993 994
<b>Sec. 2915.01.</b> As used in this chapter:	995
(A) "Bookmaking" means the business of receiving or paying off bets. <u>"Bookmaking" does not include the conduct of sports gaming as permitted under Chapter 3775. of the Revised Code.</u>	996 997 998
(B) "Bet" means the hazarding of anything of value upon the result of an event, undertaking, or contingency, but does not include a bona fide business risk.	999 1000 1001
(C) "Scheme of chance" means a slot machine unless authorized under Chapter 3772. of the Revised Code, lottery	1002 1003

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

(1) Less than fifty per cent of the goods or services sold 1014  
by a scheme of chance operator in exchange for game entries are 1015  
used or redeemed by participants at any one location; 1016

(2) Less than fifty per cent of participants who purchase 1017  
goods or services at any one location do not accept, use, or 1018  
redeem the goods or services sold or purportedly sold; 1019

(3) More than fifty per cent of prizes at any one location 1020  
are revealed to participants through an electronic device 1021  
simulating a game of chance or a "casino game" as defined in 1022  
section 3772.01 of the Revised Code; 1023

(4) The good or service sold by a scheme of chance 1024  
operator in exchange for a game entry cannot be used or redeemed 1025  
in the manner advertised; 1026

(5) A participant pays more than fair market value for 1027  
goods or services offered by a scheme of chance operator in 1028  
order to receive one or more game entries; 1029

(6) A participant may use the electronic device to 1030  
purchase additional game entries; 1031

(7) A participant may purchase additional game entries by 1032

using points or credits won as prizes while using the electronic 1033  
device; 1034

(8) A scheme of chance operator pays out in prize money 1035  
more than twenty per cent of the gross revenue received at one 1036  
location; or 1037

(9) A participant makes a purchase or exchange in order to 1038  
obtain any good or service that may be used to facilitate play 1039  
on the electronic device. 1040

As used in this division, "electronic device" means a 1041  
mechanical, video, digital, or electronic machine or device that 1042  
is capable of displaying information on a screen or other 1043  
mechanism and that is owned, leased, or otherwise possessed by 1044  
any person conducting a scheme of chance, or by that person's 1045  
partners, affiliates, subsidiaries, or contractors. "Electronic 1046  
device" does not include an electronic instant bingo system. 1047

(D) "Game of chance" means poker, craps, roulette, or 1048  
other game in which a player gives anything of value in the hope 1049  
of gain, the outcome of which is determined largely by chance, 1050  
but does not include bingo. 1051

(E) "Game of chance conducted for profit" means any game 1052  
of chance designed to produce income for the person who conducts 1053  
or operates the game of chance, but does not include bingo. 1054

(F) "Gambling device" means any of the following: 1055

(1) A book, totalizer, or other equipment for recording 1056  
bets; 1057

(2) A ticket, token, or other device representing a 1058  
chance, share, or interest in a scheme of chance or evidencing a 1059  
bet; 1060

(3) A deck of cards, dice, gaming table, roulette wheel, 1061  
slot machine, or other apparatus designed for use in connection 1062  
with a game of chance; 1063

(4) Any equipment, device, apparatus, or paraphernalia 1064  
specially designed for gambling purposes; 1065

(5) Bingo supplies sold or otherwise provided, or used, in 1066  
violation of this chapter. 1067

(G) "Gambling offense" means any of the following: 1068

(1) A violation of ~~section 2915.02, 2915.03, 2915.04,~~ 1069  
~~2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09,~~ 1070  
~~2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code~~ this 1071  
chapter; 1072

(2) A violation of an existing or former municipal 1073  
ordinance or law of this or any other state or the United States 1074  
substantially equivalent to any ~~section listed in division (G)~~ 1075  
~~(1) provision of this section chapter~~ or a violation of section 1076  
2915.06 of the Revised Code as it existed prior to July 1, 1996; 1077

(3) An offense under an existing or former municipal 1078  
ordinance or law of this or any other state or the United 1079  
States, of which gambling is an element; 1080

(4) A conspiracy or attempt to commit, or complicity in 1081  
committing, any offense under division (G) (1), (2), or (3) of 1082  
this section. 1083

(H) Except as otherwise provided in this chapter, 1084  
"charitable organization" means either of the following: 1085

(1) An organization that is, ~~and has received from the~~ 1086  
~~internal revenue service a determination letter that currently~~ 1087  
~~is in effect stating that the organization is,~~ exempt from 1088

federal income taxation under subsection 501(a) and described in 1089  
subsection 501(c)(3) of the Internal Revenue Code; 1090

(2) A volunteer rescue service organization, volunteer 1091  
firefighter's organization, veteran's organization, fraternal 1092  
organization, or sporting organization that is exempt from 1093  
federal income taxation under subsection 501(c)(4), (c)(7), (c) 1094  
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 1095

To qualify as a "charitable organization," an organization 1096  
shall have been in continuous existence as such in this state 1097  
for a period of two years immediately preceding either the 1098  
making of an application for a bingo license under section 1099  
2915.08 of the Revised Code or the conducting of any game of 1100  
chance as provided in division (D) of section 2915.02 of the 1101  
Revised Code. 1102

(I) "Religious organization" means any church, body of 1103  
communicants, or group that is not organized or operated for 1104  
profit and that gathers in common membership for regular worship 1105  
and religious observances. 1106

(J) "Veteran's organization" means any individual post or 1107  
state headquarters of a national veteran's association or an 1108  
auxiliary unit of any individual post of a national veteran's 1109  
association, which post, state headquarters, or auxiliary unit 1110  
is incorporated as a nonprofit corporation and either has 1111  
received a letter from the state headquarters of the national 1112  
veteran's association indicating that the individual post or 1113  
auxiliary unit is in good standing with the national veteran's 1114  
association or has received a letter from the national veteran's 1115  
association indicating that the state headquarters is in good 1116  
standing with the national veteran's association. As used in 1117  
this division, "national veteran's association" means any 1118

veteran's association that has been in continuous existence as 1119  
such for a period of at least five years and either is 1120  
incorporated by an act of the United States congress or has a 1121  
national dues-paying membership of at least five thousand 1122  
persons. 1123

(K) "Volunteer firefighter's organization" means any 1124  
organization of volunteer firefighters, as defined in section 1125  
146.01 of the Revised Code, that is organized and operated 1126  
exclusively to provide financial support for a volunteer fire 1127  
department or a volunteer fire company and that is recognized or 1128  
ratified by a county, municipal corporation, or township. 1129

(L) "Fraternal organization" means any society, order, 1130  
state headquarters, or association within this state, except a 1131  
college or high school fraternity, that is not organized for 1132  
profit, that is a branch, lodge, or chapter of a national or 1133  
state organization, that exists exclusively for the common 1134  
business or sodality of its members. 1135

(M) "Volunteer rescue service organization" means any 1136  
organization of volunteers organized to function as an emergency 1137  
medical service organization, as defined in section 4765.01 of 1138  
the Revised Code. 1139

(N) "Charitable bingo game" means any bingo game described 1140  
in division (O) (1) or (2) of this section that is conducted by a 1141  
charitable organization that has obtained a license pursuant to 1142  
section 2915.08 of the Revised Code and the proceeds of which 1143  
are used for a charitable purpose. 1144

(O) "Bingo" means either of the following: 1145

(1) A game with all of the following characteristics: 1146

(a) The participants use bingo cards or sheets, including 1147

paper formats and electronic representation or image formats, 1148  
that are divided into twenty-five spaces arranged in five 1149  
horizontal and five vertical rows of spaces, with each space, 1150  
except the central space, being designated by a combination of a 1151  
letter and a number and with the central space being designated 1152  
as a free space. 1153

(b) The participants cover the spaces on the bingo cards 1154  
or sheets that correspond to combinations of letters and numbers 1155  
that are announced by a bingo game operator. 1156

(c) A bingo game operator announces combinations of 1157  
letters and numbers that appear on objects that a bingo game 1158  
operator selects by chance, either manually or mechanically, 1159  
from a receptacle that contains seventy-five objects at the 1160  
beginning of each game, each object marked by a different 1161  
combination of a letter and a number that corresponds to one of 1162  
the seventy-five possible combinations of a letter and a number 1163  
that can appear on the bingo cards or sheets. 1164

(d) The winner of the bingo game includes any participant 1165  
who properly announces during the interval between the 1166  
announcements of letters and numbers as described in division 1167  
(O) (1) (c) of this section, that a predetermined and preannounced 1168  
pattern of spaces has been covered on a bingo card or sheet 1169  
being used by the participant. 1170

(2) Instant bingo, ~~punch boards~~ electronic instant bingo, 1171  
and raffles. 1172

(P) "Conduct" means to back, promote, organize, manage, 1173  
carry on, sponsor, or prepare for the operation of bingo or a 1174  
game of chance, a scheme of chance, or a sweepstakes. 1175

(Q) "Bingo game operator" means any person, except 1176

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

(R) "Participant" means any person who plays bingo. 1193

(S) "Bingo session" means a period that includes both of 1194  
the following: 1195

(1) Not to exceed five continuous hours for the conduct of 1196  
one or more games described in division (O) (1) of this section, 1197  
instant bingo, and ~~seal cards~~ electronic instant bingo; 1198

(2) A period for the conduct of instant bingo and ~~seal-~~ 1199  
~~cards~~ electronic instant bingo for not more than two hours 1200  
before and not more than two hours after the period described in 1201  
division (S) (1) of this section. 1202

(T) "Gross receipts" means all money or assets, including 1203  
admission fees, that a person receives from bingo without the 1204  
deduction of any amounts for prizes paid out or for the expenses 1205

of conducting bingo. "Gross receipts" does not include any money 1206  
directly taken in from the sale of food or beverages by a 1207  
charitable organization conducting bingo, or by a bona fide 1208  
auxiliary unit or society of a charitable organization 1209  
conducting bingo, provided all of the following apply: 1210

(1) The auxiliary unit or society has been in existence as 1211  
a bona fide auxiliary unit or society of the charitable 1212  
organization for at least two years prior to conducting bingo. 1213

(2) The person who purchases the food or beverage receives 1214  
nothing of value except the food or beverage and items 1215  
customarily received with the purchase of that food or beverage. 1216

(3) The food and beverages are sold at customary and 1217  
reasonable prices. 1218

(U) "Security personnel" includes any person who either is 1219  
a sheriff, deputy sheriff, marshal, deputy marshal, township 1220  
constable, or member of an organized police department of a 1221  
municipal corporation or has successfully completed a peace 1222  
officer's training course pursuant to sections 109.71 to 109.79 1223  
of the Revised Code and who is hired to provide security for the 1224  
premises on which bingo is conducted. 1225

(V) "Charitable purpose" means that the net profit of 1226  
bingo, other than instant bingo or electronic instant bingo, is 1227  
used by, or is given, donated, or otherwise transferred to, any 1228  
of the following: 1229

(1) Any organization that is described in subsection 1230  
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 1231  
and is either a governmental unit or an organization that is tax 1232  
exempt under subsection 501(a) and described in subsection 1233  
501(c)(3) of the Internal Revenue Code; 1234

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

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

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

(W) "Internal Revenue Code" means the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter amended. 1265  
1266  
1267

(X) "Youth athletic organization" means any organization, 1268  
not organized for profit, that is organized and operated 1269  
exclusively to provide financial support to, or to operate, 1270  
athletic activities for persons who are twenty-one years of age 1271  
or younger by means of sponsoring, organizing, operating, or 1272  
contributing to the support of an athletic team, club, league, 1273  
or association. 1274

(Y) "Youth athletic park organization" means any 1275  
organization, not organized for profit, that satisfies both of 1276  
the following: 1277

(1) It owns, operates, and maintains playing fields that 1278  
satisfy both of the following: 1279

(a) The playing fields are used ~~at least one hundred days~~ 1280  
~~per year~~ for athletic activities by one or more organizations, 1281  
not organized for profit, each of which is organized and 1282  
operated exclusively to provide financial support to, or to 1283  
operate, athletic activities for persons who are eighteen years 1284  
of age or younger by means of sponsoring, organizing, operating, 1285  
or contributing to the support of an athletic team, club, 1286  
league, or association. 1287

(b) The playing fields are not used for any profit-making 1288  
activity at any time during the year. 1289

(2) It uses the proceeds of bingo it conducts exclusively 1290  
for the operation, maintenance, and improvement of its playing 1291  
fields of the type described in division (Y)(1) of this section. 1292

(Z) "Bingo supplies" means bingo cards or sheets; instant 1293

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

(AA) "Instant bingo" means a form of bingo that shall use 1303  
folded or banded tickets or paper cards with perforated break- 1304  
open tabs, a face of which is covered or otherwise hidden from 1305  
view to conceal a number, letter, or symbol, or set of numbers, 1306  
letters, or symbols, some of which have been designated in 1307  
advance as prize winners, and may ~~also~~ include games in which 1308  
some winners are determined by the random selection of one or 1309  
more bingo numbers by the use of a seal card or bingo blower. 1310  
"Instant bingo" also includes a punch board game. In all 1311  
"instant bingo" the prize amount and structure shall be 1312  
predetermined. "Instant bingo" does not include electronic 1313  
instant bingo or any device that is activated by the insertion 1314  
of a coin, currency, token, or an equivalent, and that contains 1315  
as one of its components a video display monitor that is capable 1316  
of displaying numbers, letters, symbols, or characters in 1317  
winning or losing combinations. 1318

(BB) "Seal card" means a form of instant bingo that uses 1319  
instant bingo tickets in conjunction with a board or placard 1320  
that contains one or more seals that, when removed or opened, 1321  
reveal predesignated winning numbers, letters, or symbols. 1322

(CC) "Raffle" means a form of bingo in which the one or 1323

more prizes are won by one or more persons who have purchased a raffle ticket. The one or more winners of the raffle are determined by drawing a ticket stub or other detachable section from a receptacle containing ticket stubs or detachable sections corresponding to all tickets sold for the raffle. "Raffle" does not include the drawing of a ticket stub or other detachable section of a ticket purchased to attend a professional sporting event if both of the following apply:

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

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

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

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

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

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

(1) The purchase or lease of bingo supplies;	1353
(2) The annual license fee required under section 2915.08 of the Revised Code;	1354 1355
(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;	1356 1357
(4) Audits and accounting services;	1358
(5) Safes;	1359
(6) Cash registers;	1360
(7) Hiring security personnel;	1361
(8) Advertising bingo;	1362
(9) Renting premises in which to conduct a bingo session;	1363
(10) Tables and chairs;	1364
(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;	1365 1366 1367 1368 1369
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	1370 1371
(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.	1372 1373 1374 1375
(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.	1376 1377 1378

(II) "Revoke" means to void permanently all rights and 1379  
privileges of the holder of a license issued under section 1380  
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1381  
charitable gaming license issued by another jurisdiction. 1382

(JJ) "Suspend" means to interrupt temporarily all rights 1383  
and privileges of the holder of a license issued under section 1384  
2915.08, 2915.081, or 2915.082 of the Revised Code or a 1385  
charitable gaming license issued by another jurisdiction. 1386

(KK) "Distributor" means any person who purchases or 1387  
obtains bingo supplies and who does either of the following: 1388

(1) Sells, offers for sale, or otherwise provides or 1389  
offers to provide the bingo supplies to another person for use 1390  
in this state; 1391

(2) Modifies, converts, adds to, or removes parts from the 1392  
bingo supplies to further their promotion or sale for use in 1393  
this state. 1394

(LL) "Manufacturer" means any person who assembles 1395  
completed bingo supplies from raw materials, other items, or 1396  
subparts or who modifies, converts, adds to, or removes parts 1397  
from bingo supplies to further their promotion or sale. 1398

(MM) "Gross annual revenues" means the annual gross 1399  
receipts derived from the conduct of bingo described in division 1400  
(O) (1) of this section plus the annual net profit derived from 1401  
the conduct of bingo described in division (O) (2) of this 1402  
section. 1403

(NN) "Instant bingo ticket dispenser" means a mechanical 1404  
device that dispenses an instant bingo ticket or card as the 1405  
sole item of value dispensed and that has the following 1406  
characteristics: 1407

(1) It is activated upon the insertion of United States	1408
currency.	1409
(2) It performs no gaming functions.	1410
(3) It does not contain a video display monitor or	1411
generate noise.	1412
(4) It is not capable of displaying any numbers, letters,	1413
symbols, or characters in winning or losing combinations.	1414
(5) It does not simulate or display rolling or spinning	1415
reels.	1416
(6) It is incapable of determining whether a dispensed	1417
bingo ticket or card is a winning or nonwinning ticket or card	1418
and requires a winning ticket or card to be paid by a bingo game	1419
operator.	1420
(7) It may provide accounting and security features to aid	1421
in accounting for the instant bingo tickets or cards it	1422
dispenses.	1423
(8) It is not part of an electronic network and is not	1424
interactive.	1425
(OO) (1) "Electronic bingo aid" means an electronic device	1426
used by a participant to monitor bingo cards or sheets purchased	1427
at the time and place of a bingo session and that does all of	1428
the following:	1429
(a) It provides a means for a participant to input numbers	1430
and letters announced by a bingo caller.	1431
(b) It compares the numbers and letters entered by the	1432
participant to the bingo faces previously stored in the memory	1433
of the device.	1434

(c) It identifies a winning bingo pattern.	1435
(2) "Electronic bingo aid" does not include any device into which a coin, currency, token, or an equivalent is inserted to activate play.	1436 1437 1438
(PP) " <del>Deal of instant bingo tickets</del> " means a single game of instant bingo tickets, <u>or a single game of electronic instant bingo tickets,</u> all with the same serial number.	1439 1440 1441
(QQ) (1) "Slot machine" means either of the following:	1442
(a) Any mechanical, electronic, video, or digital device that is capable of accepting anything of value, directly or indirectly, from or on behalf of a player who gives the thing of value in the hope of gain;	1443 1444 1445 1446
(b) Any mechanical, electronic, video, or digital device that is capable of accepting anything of value, directly or indirectly, from or on behalf of a player to conduct bingo or a scheme or game of chance.	1447 1448 1449 1450
(2) "Slot machine" does not include a skill-based amusement machine <del>or,</del> <u>an instant bingo ticket dispenser, or an electronic instant bingo system.</u>	1451 1452 1453
(RR) "Net profit from the proceeds of the sale of instant bingo <u>or electronic instant bingo</u> " means gross profit minus the ordinary, necessary, and reasonable expense expended for the purchase of <del>instant-bingo supplies</del> <u>for the purpose of conducting instant bingo or electronic instant bingo,</u> and, in the case of instant bingo <u>or electronic instant bingo</u> conducted by a veteran's, fraternal, or sporting organization, minus the payment by that organization of real property taxes and assessments levied on a premises on which instant bingo <u>or</u> <u>electronic instant bingo</u> is conducted.	1454 1455 1456 1457 1458 1459 1460 1461 1462 1463

(SS) "Charitable instant bingo organization" means an 1464  
organization that is exempt from federal income taxation under 1465  
subsection 501(a) and described in subsection 501(c)(3) of the 1466  
Internal Revenue Code and is a charitable organization as 1467  
defined in this section. A "charitable instant bingo 1468  
organization" does not include a charitable organization that is 1469  
exempt from federal income taxation under subsection 501(a) and 1470  
described in subsection 501(c)(3) of the Internal Revenue Code 1471  
and that is created by a veteran's organization, a fraternal 1472  
organization, or a sporting organization in regards to bingo 1473  
conducted or assisted by a veteran's organization, a fraternal 1474  
organization, or a sporting organization pursuant to section 1475  
2915.13 of the Revised Code. 1476

(TT) "Game flare" means the board or placard, or 1477  
electronic representation of a board or placard, that 1478  
accompanies each deal of instant bingo or electronic instant 1479  
bingo tickets and that ~~has printed on or affixed to it~~ includes 1480  
the following information for the game: 1481

(1) The name of the game; 1482

(2) The manufacturer's name or distinctive logo; 1483

(3) The form number; 1484

(4) The ticket count; 1485

(5) The prize structure, including the number of winning 1486  
~~instant bingo~~ tickets by denomination and the respective winning 1487  
symbol or number combinations for the winning ~~instant bingo~~ 1488  
tickets; 1489

(6) The cost per play; 1490

(7) The serial number of the game. 1491

(UU) (1) "Skill-based amusement machine" means a 1492  
mechanical, video, digital, or electronic device that rewards 1493  
the player or players, if at all, only with merchandise prizes 1494  
or with redeemable vouchers redeemable only for merchandise 1495  
prizes, provided that with respect to rewards for playing the 1496  
game all of the following apply: 1497

(a) The wholesale value of a merchandise prize awarded as 1498  
a result of the single play of a machine does not exceed ten 1499  
dollars; 1500

(b) Redeemable vouchers awarded for any single play of a 1501  
machine are not redeemable for a merchandise prize with a 1502  
wholesale value of more than ten dollars; 1503

(c) Redeemable vouchers are not redeemable for a 1504  
merchandise prize that has a wholesale value of more than ten 1505  
dollars times the fewest number of single plays necessary to 1506  
accrue the redeemable vouchers required to obtain that prize; 1507  
and 1508

(d) Any redeemable vouchers or merchandise prizes are 1509  
distributed at the site of the skill-based amusement machine at 1510  
the time of play. 1511

A card for the purchase of gasoline is a redeemable 1512  
voucher for purposes of division (UU) (1) of this section even if 1513  
the skill-based amusement machine for the play of which the card 1514  
is awarded is located at a place where gasoline may not be 1515  
legally distributed to the public or the card is not redeemable 1516  
at the location of, or at the time of playing, the skill-based 1517  
amusement machine. 1518

(2) A device shall not be considered a skill-based 1519  
amusement machine and shall be considered a slot machine if it 1520

pays cash or one or more of the following apply:	1521
(a) The ability of a player to succeed at the game is	1522
impacted by the number or ratio of prior wins to prior losses of	1523
players playing the game.	1524
(b) Any reward of redeemable vouchers is not based solely	1525
on the player achieving the object of the game or the player's	1526
score;	1527
(c) The outcome of the game, or the value of the	1528
redeemable voucher or merchandise prize awarded for winning the	1529
game, can be controlled by a source other than any player	1530
playing the game.	1531
(d) The success of any player is or may be determined by a	1532
chance event that cannot be altered by player actions.	1533
(e) The ability of any player to succeed at the game is	1534
determined by game features not visible or known to the player.	1535
(f) The ability of the player to succeed at the game is	1536
impacted by the exercise of a skill that no reasonable player	1537
could exercise.	1538
(3) All of the following apply to any machine that is	1539
operated as described in division (UU) (1) of this section:	1540
(a) As used in division (UU) of this section, "game" and	1541
"play" mean one event from the initial activation of the machine	1542
until the results of play are determined without payment of	1543
additional consideration. An individual utilizing a machine that	1544
involves a single game, play, contest, competition, or	1545
tournament may be awarded redeemable vouchers or merchandise	1546
prizes based on the results of play.	1547
(b) Advance play for a single game, play, contest,	1548

competition, or tournament participation may be purchased. The 1549  
cost of the contest, competition, or tournament participation 1550  
may be greater than a single noncontest, competition, or 1551  
tournament play. 1552

(c) To the extent that the machine is used in a contest, 1553  
competition, or tournament, that contest, competition, or 1554  
tournament has a defined starting and ending date and is open to 1555  
participants in competition for scoring and ranking results 1556  
toward the awarding of redeemable vouchers or merchandise prizes 1557  
that are stated prior to the start of the contest, competition, 1558  
or tournament. 1559

(4) For purposes of division (UU) (1) of this section, the 1560  
mere presence of a device, such as a pin-setting, ball- 1561  
releasing, or scoring mechanism, that does not contribute to or 1562  
affect the outcome of the play of the game does not make the 1563  
device a skill-based amusement machine. 1564

(VV) "Merchandise prize" means any item of value, but 1565  
shall not include any of the following: 1566

(1) Cash, gift cards, or any equivalent thereof; 1567

(2) Plays on games of chance, state lottery tickets, or 1568  
~~bingo, or instant bingo;~~ 1569

(3) Firearms, tobacco, or alcoholic beverages; or 1570

(4) A redeemable voucher that is redeemable for any of the 1571  
items listed in division (VV) (1), (2), or (3) of this section. 1572

(WW) "Redeemable voucher" means any ticket, token, coupon, 1573  
receipt, or other noncash representation of value. 1574

(XX) "Pool not conducted for profit" means a scheme in 1575  
which a participant gives a valuable consideration for a chance 1576

to win a prize and the total amount of consideration wagered is 1577  
distributed to a participant or participants. 1578

(YY) "Sporting organization" means a hunting, fishing, or 1579  
trapping organization, other than a college or high school 1580  
fraternity or sorority, that is not organized for profit, that 1581  
is affiliated with a state or national sporting organization, 1582  
including but not limited to, the league of Ohio sportsmen, and 1583  
that has been in continuous existence in this state for a period 1584  
of three years. 1585

(ZZ) "Community action agency" has the same meaning as in 1586  
section 122.66 of the Revised Code. 1587

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1588  
video, digital, or electronic machine or device that is owned, 1589  
leased, or otherwise possessed by any person conducting a 1590  
sweepstakes, or by that person's partners, affiliates, 1591  
subsidiaries, or contractors, that is intended to be used by a 1592  
sweepstakes participant, and that is capable of displaying 1593  
information on a screen or other mechanism. A device is a 1594  
sweepstakes terminal device if any of the following apply: 1595

(a) The device uses a simulated game terminal as a 1596  
representation of the prizes associated with the results of the 1597  
sweepstakes entries. 1598

(b) The device utilizes software such that the simulated 1599  
game influences or determines the winning of or value of the 1600  
prize. 1601

(c) The device selects prizes from a predetermined finite 1602  
pool of entries. 1603

(d) The device utilizes a mechanism that reveals the 1604  
content of a predetermined sweepstakes entry. 1605

(e) The device predetermines the prize results and stores 1606  
those results for delivery at the time the sweepstakes entry 1607  
results are revealed. 1608

(f) The device utilizes software to create a game result. 1609

(g) The device reveals the prize incrementally, even 1610  
though the device does not influence the awarding of the prize 1611  
or the value of any prize awarded. 1612

(h) The device determines and associates the prize with an 1613  
entry or entries at the time the sweepstakes is entered. 1614

(2) As used in this division and in section 2915.02 of the 1615  
Revised Code: 1616

(a) "Enter" means the act by which a person becomes 1617  
eligible to receive any prize offered in a sweepstakes. 1618

(b) "Entry" means one event from the initial activation of 1619  
the sweepstakes terminal device until all the sweepstakes prize 1620  
results from that activation are revealed. 1621

(c) "Prize" means any gift, award, gratuity, good, 1622  
service, credit, reward, or any other thing of value that may be 1623  
transferred to a person, whether possession of the prize is 1624  
actually transferred, or placed on an account or other record as 1625  
evidence of the intent to transfer the prize. 1626

(d) "Sweepstakes terminal device facility" means any 1627  
location in this state where a sweepstakes terminal device is 1628  
provided to a sweepstakes participant, except as provided in 1629  
division (G) of section 2915.02 of the Revised Code. 1630

(BBB) "Sweepstakes" means any game, contest, advertising 1631  
scheme or plan, or other promotion where consideration is not 1632  
required for a person to enter to win or become eligible to 1633

receive any prize, the determination of which is based upon 1634  
chance. "Sweepstakes" does not include bingo as authorized under 1635  
this chapter, pari-mutuel wagering as authorized by Chapter 1636  
3769. of the Revised Code, lotteries conducted by the state 1637  
lottery commission as authorized by Chapter 3770. of the Revised 1638  
Code, and casino gaming as authorized by Chapter 3772. of the 1639  
Revised Code. 1640

(CCC) (1) "Electronic instant bingo" means a form of bingo 1641  
that consists of an electronic or digital representation of 1642  
instant bingo in which a participant wins a prize if the 1643  
participant's electronic instant bingo ticket contains a 1644  
combination of numbers or symbols that was designated in advance 1645  
as a winning combination, and to which all of the following 1646  
apply: 1647

(a) Each deal has a predetermined, finite number of 1648  
winning and losing tickets and a predetermined prize amount and 1649  
deal structure, provided that there may be multiple winning 1650  
combinations in each deal and multiple winning tickets. 1651

(b) Each electronic instant bingo ticket within a deal has 1652  
a unique serial number that is not regenerated. 1653

(c) Each electronic instant bingo ticket within a deal is 1654  
sold for the same price. 1655

(d) After a participant purchases an electronic instant 1656  
bingo ticket, the combination of numbers or symbols on the 1657  
ticket is revealed to the participant. 1658

(e) The reveal of numbers or symbols on the ticket may 1659  
incorporate an entertainment or bonus theme, provided that the 1660  
reveal does not include spinning reels that resemble a slot 1661  
machine. 1662

(f) The reveal theme, if any, does not require additional 1663  
consideration or award any prize other than any predetermined 1664  
prize associated with the electronic instant bingo ticket. 1665

(2) "Electronic instant bingo" shall not include: 1666

(a) Any game, entertainment, or bonus theme that 1667  
replicates or simulates the gambling games of keno, blackjack, 1668  
roulette, poker, craps, other casino-style table games, or horse 1669  
racing; 1670

(b) Any device operated by dropping one or more coins or 1671  
tokens into a slot and pulling a handle or pushing a button or 1672  
touchpoint on a touchscreen to activate one to three or more 1673  
rotating reels marked into horizontal segments by varying 1674  
symbols, where the predetermined prize amount depends on how and 1675  
how many of the symbols line up when the rotating reels come to 1676  
a rest; 1677

(c) Any device that includes a coin tray or hopper and the 1678  
ability to dispense coins, cash, tokens, or anything of value 1679  
other than a credit ticket voucher. 1680

(DDD) "Electronic instant bingo system" means a 1681  
mechanical, electronic, digital, or video device that is used to 1682  
play electronic instant bingo and any associated equipment or 1683  
software used to conduct, manage, monitor, or document any 1684  
aspect of electronic instant bingo. 1685

**Sec. 2915.08.** (A) ~~(1) Annually~~ Except as otherwise 1686  
permitted under section 2915.092 of the Revised Code, annually 1687  
before the first day of January, a charitable organization that 1688  
desires to conduct bingo, ~~instant bingo at a bingo session, or~~ 1689  
~~instant bingo other than at a bingo session shall make out, upon~~ 1690  
~~a form to be furnished by the attorney general for that purpose,~~ 1691

an application for a license apply to the attorney general for 1692  
one or more of the following types of licenses to conduct bingo, 1693  
as appropriate: 1694

(1) A type I license to conduct bingo as described in 1695  
division (O) (1) of section 2915.01 of the Revised Code; 1696

(2) A type II license to conduct instant bingo, electronic 1697  
instant bingo, or both at a bingo session, or; 1698

(3) A type III license to conduct instant bingo, 1699  
electronic instant bingo, or both other than at a bingo session 1700  
and deliver that, in accordance with sections 2915.093 to 1701  
2915.095 or section 2915.13 of the Revised Code, as applicable. 1702

(B) The application to the attorney general together with 1703  
shall be accompanied by a license fee as follows: 1704

(a) Except as otherwise provided in this division, for (1) 1705  
If the charitable organization was not licensed to conduct bingo 1706  
under this chapter before July 1, 2003, a fee established by the 1707  
attorney general by rule adopted pursuant to section 111.15 of 1708  
the Revised Code. 1709

(2) If the charitable organization was licensed to conduct 1710  
bingo under this chapter before July 1, 2003, the following 1711  
applicable fee: 1712

(a) For a type I license for the a charitable organization 1713  
that wishes to conduct of bingo during twenty-six or more weeks 1714  
in any calendar year, a license fee of two hundred dollars; 1715

(b) For a type II or type III license for the a charitable 1716  
organization that previously has not been licensed under this 1717  
chapter to conduct of instant bingo at a bingo session or 1718  
electronic instant bingo other than at a bingo session for a 1719

~~charitable organization that previously has not been licensed~~ 1720  
~~under this chapter to conduct instant bingo at a bingo session~~ 1721  
~~or instant bingo other than at a bingo session and that wishes~~ 1722  
to conduct bingo during twenty-six or more weeks in any calendar 1723  
year, a license fee of five hundred dollars, and for any other; 1724

(c) For a type II or type III license for a charitable 1725  
organization that previously has been licensed under this 1726  
chapter to conduct instant bingo or electronic instant bingo and 1727  
that desires to conduct bingo during twenty-six or more weeks in 1728  
any calendar year, a license fee that is based upon the gross 1729  
profits received by the charitable organization from the 1730  
operation of instant bingo ~~at a bingo session or electronic~~ 1731  
instant bingo ~~other than at a bingo session,~~ during the one-year 1732  
period ending on the thirty-first day of October of the year 1733  
immediately preceding the year for which the license is sought, 1734  
and that is one of the following: 1735

(i) Five hundred dollars, if the total is fifty thousand 1736  
dollars or less; 1737

(ii) One thousand two hundred fifty dollars plus one- 1738  
fourth per cent of the gross profit, if the total is more than 1739  
fifty thousand dollars but less than two hundred fifty thousand 1740  
one dollars; 1741

(iii) Two thousand two hundred fifty dollars plus one-half 1742  
per cent of the gross profit, if the total is more than two 1743  
hundred fifty thousand dollars but less than five hundred 1744  
thousand one dollars; 1745

(iv) Three thousand five hundred dollars plus one per cent 1746  
of the gross profit, if the total is more than five hundred 1747  
thousand dollars but less than one million one dollars; 1748

(v) Five thousand dollars plus one per cent of the gross profit, if the total is one million one dollars or more~~+~~. 1749  
1750

~~(e) A (d) For a type I, type II, or type III license for a charitable organization that desires to conduct bingo during fewer than twenty-six weeks in any calendar year, a reduced license fee established by the attorney general by rule adopted pursuant to division (G) of this section 111.15 of the Revised Code.~~ 1751  
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~~(d) For a license to conduct bingo for a charitable organization that prior to July 1, 2003, has not been licensed under this chapter to conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session, a license fee established by rule by the attorney general in accordance with division (H) of this section.~~ 1757  
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~~(2) (C) The application shall be in the form prescribed by the attorney general, shall be signed and sworn to by the applicant, and shall contain all of the following:~~ 1763  
1764  
1765

~~(a) (1) The name and post-office address of the applicant;~~ 1766

~~(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;~~ 1767  
1768  
1769  
1770

~~(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;~~ 1771  
1772  
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1777

~~(d)~~ (4) A statement of the applicant's previous history, 1778  
record, and association that is sufficient to establish that the 1779  
applicant is a charitable organization, and a copy of a 1780  
determination letter that is issued by the Internal Revenue 1781  
Service and states that the organization is tax exempt under 1782  
subsection 501(a) and described in subsection 501(c) (3), 501(c) 1783  
(4), 501(c) (7), 501(c) (8), 501(c) (10), or 501(c) (19) of the 1784  
Internal Revenue Code; 1785

~~(e)~~ (5) A statement as to whether the applicant has ever 1786  
had any previous application refused, whether it previously has 1787  
had a license revoked or suspended, and the reason stated by the 1788  
attorney general for the refusal, revocation, or suspension; 1789

~~(f)~~ (6) A statement of the charitable purposes for which 1790  
the net profit derived from bingo, ~~other than instant bingo,~~ 1791  
described in division (O) (1) of section 2915.01 of the Revised 1792  
Code will be used, and or a statement of how the net profit 1793  
derived from instant bingo or electronic instant bingo will be 1794  
distributed in accordance with section 2915.101 of the Revised 1795  
Code, as applicable; 1796

~~(g)~~ (7) Other necessary and reasonable information that 1797  
the attorney general may require by rule adopted pursuant to 1798  
section 111.15 of the Revised Code; 1799

~~(h)~~ (8) If the applicant is a charitable trust as defined 1800  
in section 109.23 of the Revised Code, a statement as to whether 1801  
it has registered with the attorney general pursuant to section 1802  
109.26 of the Revised Code or filed annual reports pursuant to 1803  
section 109.31 of the Revised Code, and, if it is not required 1804  
to do either, the exemption in section 109.26 or 109.31 of the 1805  
Revised Code that applies to it; 1806

~~(i)~~ (9) If the applicant is a charitable organization as 1807  
defined in section 1716.01 of the Revised Code, a statement as 1808  
to whether it has filed with the attorney general a registration 1809  
statement pursuant to section 1716.02 of the Revised Code and a 1810  
financial report pursuant to section 1716.04 of the Revised 1811  
Code, and, if it is not required to do both, the exemption in 1812  
section 1716.03 of the Revised Code that applies to it~~r~~ 1813

~~(j)~~ (10) In the case of an applicant seeking to qualify as 1814  
a youth athletic park organization, a statement issued by a 1815  
board or body vested with authority under Chapter 755. of the 1816  
Revised Code for the supervision and maintenance of recreation 1817  
facilities in the territory in which the organization is 1818  
located, certifying that the playing fields owned by the 1819  
organization ~~were used for at least one hundred days during the~~ 1820  
~~year in which the statement is issued, and were open for use to~~ 1821  
all residents of that territory, regardless of race, color, 1822  
creed, religion, sex, or national origin, for athletic 1823  
activities by youth athletic organizations that do not 1824  
discriminate on the basis of race, color, creed, religion, sex, 1825  
or national origin~~r~~, and that the fields were not used for any 1826  
profit-making activity at any time during the year. That type of 1827  
board or body is authorized to issue the statement upon request 1828  
and shall issue the statement if it finds that the applicant's 1829  
playing fields were so used. 1830

~~(3)~~ (D) The attorney general, within thirty days after 1831  
receiving a timely filed application from a charitable 1832  
organization that has been issued a license under this section 1833  
that has not expired and has not been revoked or suspended, 1834  
shall send a temporary permit to the applicant specifying the 1835  
date on which the application was filed with the attorney 1836  
general and stating that, pursuant to section 119.06 of the 1837

Revised Code, the applicant may continue to conduct bingo until 1838  
a new license is granted or, if the application is rejected, 1839  
until fifteen days after notice of the rejection is mailed to 1840  
the applicant. The temporary permit does not affect the validity 1841  
of the applicant's application and does not grant any rights to 1842  
the applicant except those rights specifically granted in 1843  
section 119.06 of the Revised Code. The issuance of a temporary 1844  
permit by the attorney general pursuant to this division does 1845  
not prohibit the attorney general from rejecting the applicant's 1846  
application because of acts that the applicant committed, or 1847  
actions that the applicant failed to take, before or after the 1848  
issuance of the temporary permit. 1849

~~(4)~~ (E) Within thirty days after receiving an initial 1850  
license application from a charitable organization to conduct 1851  
bingo, ~~instant bingo at a bingo session, or instant bingo other-~~ 1852  
~~than at a bingo session,~~ the attorney general shall conduct a 1853  
preliminary review of the application and notify the applicant 1854  
regarding any deficiencies. Once an application is deemed 1855  
complete, or beginning on the thirtieth day after the 1856  
application is filed, if the attorney general failed to notify 1857  
the applicant of any deficiencies, the attorney general shall 1858  
have an additional sixty days to conduct an investigation and 1859  
either grant, grant with limits, restrictions, or probationary 1860  
conditions, or deny the application based on findings 1861  
established and communicated in accordance with divisions ~~(B)~~ 1862  
(F) and ~~(E)~~ (I) of this section. As an option to granting, 1863  
granting with limits, restrictions, or probationary conditions, 1864  
or denying an initial license application, the attorney general 1865  
may grant a temporary license and request additional time to 1866  
conduct the investigation if the attorney general has cause to 1867  
believe that additional time is necessary to complete the 1868

investigation and has notified the applicant in writing about 1869  
the specific concerns raised during the investigation. 1870

~~(B)(1)-(F)(1)~~ The attorney general shall adopt rules to 1871  
enforce sections 2915.01, 2915.02, and 2915.07 to ~~2915.13~~ 1872  
2915.15 of the Revised Code to ensure that bingo ~~or instant~~ 1873  
~~bingo~~ is conducted in accordance with those sections and to 1874  
maintain proper control over the conduct of bingo ~~or instant~~ 1875  
~~bingo~~. The Except as otherwise provided in this section, the 1876  
rules, except rules adopted pursuant to divisions (A)(2)(g) and 1877  
(G) of this section, shall be adopted pursuant to Chapter 119. 1878  
of the Revised Code. The attorney general shall license 1879  
charitable organizations to conduct bingo, ~~instant bingo at a~~ 1880  
~~bingo session, or instant bingo other than at a bingo session in~~ 1881  
conformance with this chapter and with the licensing provisions 1882  
of Chapter 119. of the Revised Code. 1883

(2) ~~The attorney general may refuse to grant a license to~~ 1884  
~~any~~ If any of the following applies to an organization, or 1885  
~~revoke or suspend the license of any organization, that does any~~ 1886  
~~of the following or to which any of the following applies~~ the 1887  
attorney general may refuse to grant a license to the 1888  
organization, may revoke or suspend the organization's license, 1889  
or may place limits, restrictions, or probationary conditions on 1890  
the organization's license for a limited or indefinite period, 1891  
as determined by the attorney general: 1892

(a) ~~Fails~~ The organization fails or has failed at any time 1893  
to meet any requirement of section 109.26, 109.31, or 1716.02, 1894  
or sections 2915.07 to ~~2915.11~~ 2915.15 of the Revised Code, or 1895  
violates or has violated any provision of sections 2915.02 or 1896  
2915.07 to 2915.13 of the Revised Code or any rule adopted by 1897  
the attorney general pursuant to this ~~section,~~ chapter. 1898

(b) ~~Makes~~ The organization makes or has made an incorrect 1899  
or false statement that is material to the granting of the 1900  
license in an application filed ~~pursuant to division (A) of~~ 1901  
under this section. 1902

(c) ~~Submits~~ The organization submits or has submitted any 1903  
incorrect or false information relating to an application if the 1904  
information is material to the granting of the license. 1905

(d) ~~Maintains~~ The organization maintains or has maintained 1906  
any incorrect or false information that is material to the 1907  
granting of the license in the records required to be kept 1908  
pursuant to ~~divisions (A) and (C) of~~ section 2915.10 of the 1909  
Revised Code, if applicable. 1910

(e) The attorney general has good cause to believe that 1911  
the organization will not conduct bingo, ~~instant bingo at a~~ 1912  
~~bingo session, or instant bingo other than at a bingo session~~ in 1913  
accordance with sections 2915.07 to ~~2915.13~~ 2915.15 of the 1914  
Revised Code or with any rule adopted by the attorney general 1915  
pursuant to ~~this section~~ chapter. 1916

(3) If the attorney general has good cause to believe that 1917  
any director or officer of the organization has breached the 1918  
director's or officer's fiduciary duty to, or committed theft or 1919  
any other type of misconduct related to, the organization or any 1920  
other charitable organization that has been issued a bingo 1921  
license under this chapter, the attorney general may refuse to 1922  
grant a license to the organization, may impose limits, 1923  
restrictions, or probationary conditions on the license, or may 1924  
revoke or suspend the organization's license for a period not to 1925  
exceed five years. 1926

(4) The attorney general may impose a civil fine on an 1927

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

(5) For the purposes of division ~~(B)~~~~(F)~~ of this section, 1934  
any action of an officer, trustee, agent, representative, or 1935  
bingo game operator of an organization is an action of the 1936  
organization. 1937

~~(C)~~(G) The attorney general may grant licenses to 1938  
charitable organizations that are branches, lodges, or chapters 1939  
of national charitable organizations. 1940

~~(D)~~(H) The attorney general shall send notice of any of 1941  
the following actions in writing to the prosecuting attorney and 1942  
sheriff of the county in which the charitable organization will 1943  
~~conduct bingo, instant bingo at a bingo session, or instant~~ 1944  
~~bingo other than at a bingo session, as stated in its~~ 1945  
~~application for a license or amended license,~~is located and to 1946  
any other law enforcement agency in that county that so 1947  
requests, of all of the following: 1948

(1) The issuance of ~~the~~a license under this section; 1949

(2) The issuance of ~~the~~an amended license under this 1950  
section; 1951

(3) The rejection of an application for and refusal to 1952  
grant a license under this section; 1953

(4) The revocation of any license previously issued under 1954  
this section; 1955

(5) The suspension of any license previously issued under 1956  
this section; 1957

(6) The placing of any limits, restrictions, or 1958  
probationary conditions placed on a license issued under this 1959  
section. 1960

~~(E)~~ (I) A license issued by the attorney general under 1961  
this section shall set forth the information contained on the 1962  
application of the charitable organization that the attorney 1963  
general determines is relevant, including, but not limited to, 1964  
the location at which the organization will conduct bingo, 1965  
~~instant bingo at a bingo session, or instant bingo other than at~~ 1966  
~~a bingo session~~ whether the license is a type I, type II, or 1967  
type III license, and the days of the week and the times on each 1968  
of those days when bingo will be conducted. If the attorney 1969  
general refuses to grant, places limits, restrictions, or 1970  
probationary conditions on, or revokes or suspends a license, 1971  
the attorney general shall notify the applicant in writing and 1972  
specifically identify the reason for the refusal, revocation, 1973  
limit, restriction, probationary condition, or suspension in 1974  
narrative form and, if applicable, by identifying the section of 1975  
the Revised Code violated. The failure of the attorney general 1976  
to give the written notice of the reasons for the refusal, 1977  
revocation, limit, restriction, probationary condition, or 1978  
suspension or a mistake in the written notice does not affect 1979  
the validity of the attorney general's refusal to grant, or the 1980  
revocation or suspension of, or limit, restriction, or 1981  
probationary condition on, a license. If the attorney general 1982  
fails to give the written notice or if there is a mistake in the 1983  
written notice, the applicant may bring an action to compel the 1984  
attorney general to comply with this division or to correct the 1985  
mistake, but the attorney general's order refusing to grant, or 1986

placing a limit, restriction, or probationary condition on, or 1987  
revoking or suspending, a license shall not be enjoined during 1988  
the pendency of the action. 1989

~~(F)~~ (J) A charitable organization that has been issued a 1990  
license ~~pursuant to division (B) of~~ under this section but that 1991  
cannot conduct bingo ~~or instant bingo~~ at the location, or on the 1992  
day of the week or at the time, specified on the license due to 1993  
circumstances that make it impractical to do so, or that desires 1994  
to conduct instant bingo, electronic instant bingo, or both 1995  
other than at a bingo session at additional locations not 1996  
identified on the license, may apply in writing, together with 1997  
an application fee of two hundred fifty dollars, to the attorney 1998  
general, at least thirty days prior to a change in or addition 1999  
of a location, day of the week, or time, and request an amended 2000  
license. As applicable, the application shall describe the 2001  
causes making it impractical for the organization to conduct 2002  
bingo ~~or instant bingo~~ in conformity with its license and shall 2003  
indicate the location, days of the week, and times on each of 2004  
those days when it desires to conduct bingo ~~or instant bingo~~ 2005  
and, as applicable, shall indicate the additional locations at 2006  
which it desires to conduct instant bingo, electronic instant 2007  
bingo, or both other than at a bingo session. Except as 2008  
otherwise provided in this division, the attorney general shall 2009  
issue the amended license in accordance with division ~~(E)~~ (I) of 2010  
this section, and the organization shall surrender its original 2011  
license to the attorney general. The attorney general may refuse 2012  
to grant an amended license according to the terms of division 2013  
~~(B)~~ (F) of this section. 2014

~~(G) The attorney general, by rule adopted pursuant to~~ 2015  
~~section 111.15 of the Revised Code, shall establish a schedule~~ 2016  
~~of reduced license fees for charitable organizations that desire~~ 2017

~~to conduct bingo or instant bingo during fewer than twenty-six weeks in any calendar year.~~ 2018  
2019

~~(H) The attorney general, by rule adopted pursuant to section 111.15 of the Revised Code, shall establish license fees for the conduct of bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session for charitable organizations that prior to July 1, 2003, have not been licensed to conduct bingo, instant bingo at a bingo session, or instant bingo other than at a bingo session under this chapter.~~ 2020  
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~~(I)-(K)~~ The attorney general may enter into a written contract with any other state agency to delegate to that state agency the powers prescribed to the attorney general under Chapter 2915. of the Revised Code. 2027  
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~~(J)-(L)~~ The attorney general, by rule adopted pursuant to section 111.15 of the Revised Code, may adopt rules to determine the requirements for a charitable organization that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code to be in good standing in the state. 2031  
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**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. 2037  
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(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 2043  
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annual fee prescribed by this section. The license is valid for 2047  
a period of one year, and the annual fee for the license is five 2048  
thousand dollars. 2049

(2) Upon applying for or renewing a license under this 2050  
section, an applicant shall file with and have approved by the 2051  
attorney general a bond in which the applicant shall be the 2052  
principal obligor, in the sum of fifty thousand dollars, with 2053  
one or more sureties authorized to do business in this state. 2054  
The applicant shall maintain the bond in effect as long as the 2055  
license is valid; however, the liability of the surety under the 2056  
bond shall not exceed an all-time aggregate liability of fifty 2057  
thousand dollars. The bond, which may be in the form of a rider 2058  
to a larger blanket liability bond, shall run to the state and 2059  
to any person who may have a cause of action against the 2060  
principal obligor of the bond for any liability arising out of a 2061  
violation by the obligor of any provision of this chapter or any 2062  
rule adopted pursuant to this chapter. 2063

(C) The attorney general may refuse to issue a distributor 2064  
license to any person to which any of the following applies, or 2065  
to any person that has an officer, partner, or other person who 2066  
has an ownership interest of ten per cent or more and to whom 2067  
any of the following applies: 2068

(1) The person, officer, or partner has been convicted of 2069  
a disqualifying offense as determined in accordance with section 2070  
9.79 of the Revised Code. 2071

(2) The person, officer, or partner has made an incorrect 2072  
or false statement that is material to the granting of a license 2073  
in an application submitted to the attorney general under this 2074  
section or in a similar application submitted to a gambling 2075  
licensing authority in another jurisdiction if the statement 2076

resulted in license revocation through administrative action in 2077  
the other jurisdiction. 2078

(3) The person, officer, or partner has submitted any 2079  
incorrect or false information relating to the application to 2080  
the attorney general under this section, if the information is 2081  
material to the granting of the license. 2082

(4) The person, officer, or partner has failed to correct 2083  
any incorrect or false information that is material to the 2084  
granting of the license in the records required to be maintained 2085  
under division (F) of section 2915.10 of the Revised Code. 2086

(5) The person, officer, or partner has had a license 2087  
related to gambling revoked or suspended under the laws of this 2088  
state, another state, or the United States. 2089

(6) The attorney general has good cause to believe that a 2090  
person, officer, or partner has committed a breach of fiduciary 2091  
duty, theft, or other type of misconduct related to a charitable 2092  
organization that has obtained a bingo license issued under this 2093  
chapter. 2094

(D) The attorney general shall not issue a distributor 2095  
license to any person that is involved in the conduct of bingo 2096  
on behalf of a charitable organization or that is a lessor of 2097  
premises used for the conduct of bingo. This division does not 2098  
prohibit a distributor from advising charitable organizations on 2099  
the use and benefit of specific bingo supplies or prohibit a 2100  
distributor from advising a customer on operational methods to 2101  
improve bingo profitability. 2102

(E) (1) No distributor shall sell, offer to sell, or 2103  
otherwise provide or offer to provide bingo supplies to any 2104  
person, or modify, convert, add to, or remove parts from bingo 2105

supplies to further their promotion or sale, for use in this 2106  
state except to or for the use of a charitable organization that 2107  
has been issued a license under section 2915.08 of the Revised 2108  
Code or to another distributor that has been issued a license 2109  
under this section. No distributor shall accept payment for the 2110  
sale or other provision of bingo supplies other than by check or 2111  
electronic fund transfer. 2112

(2) No distributor may donate, give, loan, lease, or 2113  
otherwise provide any bingo supplies or equipment, or modify, 2114  
convert, add to, or remove parts from bingo supplies to further 2115  
their promotion or sale, to or for the use of a charitable 2116  
organization for use in a bingo session conditioned on or in 2117  
consideration for an exclusive right to provide bingo supplies 2118  
to the charitable organization. A distributor may provide a 2119  
licensed charitable organization with free samples of the 2120  
distributor's products to be used as prizes or to be used for 2121  
the purpose of sampling. 2122

(3) No distributor shall purchase bingo supplies for use 2123  
in this state from any person except from a manufacturer issued 2124  
a license under section 2915.082 of the Revised Code or from 2125  
another distributor issued a license under this section. Subject 2126  
to division (D) of section 2915.082 of the Revised Code, no 2127  
distributor shall pay for purchased bingo supplies other than by 2128  
check or electronic fund transfer. 2129

(4) No distributor shall participate in the conduct of 2130  
bingo on behalf of a charitable organization or have any direct 2131  
or indirect ownership interest in a premises used for the 2132  
conduct of bingo. 2133

(5) No distributor shall knowingly solicit, offer, pay, or 2134  
receive any kickback, bribe, or undocumented rebate, directly or 2135

indirectly, overtly or covertly, in cash or in kind, in return 2136  
for providing bingo supplies to any person in this state. 2137

(F) (1) No distributor shall knowingly sell, offer to sell, 2138  
or otherwise provide or offer to provide an electronic instant 2139  
bingo system to any person for use in this state, or maintain, 2140  
update, or repair an electronic instant bingo system, without 2141  
first obtaining an electronic instant bingo distributor 2142  
endorsement to the person's distributor license issued under 2143  
this section. An applicant for a distributor license under this 2144  
section may apply simultaneously for an electronic instant bingo 2145  
distributor endorsement to that license. 2146

(2) An applicant for an electronic instant bingo 2147  
distributor endorsement shall submit the application on a form 2148  
prescribed by the attorney general and shall submit one complete 2149  
set of fingerprints directly to the superintendent of the bureau 2150  
of criminal identification and investigation for the purpose of 2151  
conducting a criminal records check. The applicant shall provide 2152  
the fingerprints using a method the superintendent prescribes 2153  
pursuant to division (C) (2) of section 109.572 of the Revised 2154  
Code and shall fill out the form the superintendent prescribes 2155  
pursuant to division (C) (1) of that section. Upon receiving an 2156  
application for an electronic instant bingo distributor 2157  
endorsement, the attorney general shall request the 2158  
superintendent, or a vendor approved by the bureau, to conduct a 2159  
criminal records check based on the applicant's fingerprint 2160  
impressions in accordance with division (A) (18) of that section. 2161  
The applicant shall pay any fee required under division (C) (3) 2162  
of that section. 2163

(3) The attorney general shall not issue an electronic 2164  
instant bingo distributor endorsement to an applicant unless the 2165

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

(4) An electronic instant bingo distributor endorsement 2178  
issued under this section shall be valid for the period of the 2179  
underlying distributor license. 2180

(G) The attorney general may suspend, place limits, 2181  
restrictions, or probationary conditions on, or revoke a 2182  
distributor license or an electronic instant bingo distributor 2183  
endorsement, for a limited or indefinite period of time at the 2184  
attorney general's discretion, for any of the following reasons: 2185

(1) Any reason for which the attorney general may refuse 2186  
to issue ~~a distributor the license specified in divisions (C) (2)~~ 2187  
~~to (5) of this section~~ or endorsement; 2188

(2) The distributor holding the license or endorsement 2189  
violates any provision of this chapter or any rule adopted by 2190  
the attorney general under this chapter; 2191

(3) The distributor or any officer, partner, or other 2192  
person who has an ownership interest of ten per cent or more in 2193  
the distributor is convicted of either of the following: 2194

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

(b) Any gambling offense.

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

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

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

**Sec. 2915.082.** (A) No manufacturer shall sell, offer to  
sell, or otherwise provide or offer to provide bingo supplies  
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 manufacturer  
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 2224  
annual fee prescribed by this section. The license is valid for 2225  
a period of one year, and the annual fee for the license is five 2226  
thousand dollars. 2227

(2) Upon applying for or renewing a license under this 2228  
section, an applicant shall file with and have approved by the 2229  
attorney general a bond in which the applicant shall be the 2230  
principal obligor, in the sum of fifty thousand dollars, with 2231  
one or more sureties authorized to do business in this state. 2232  
The applicant shall maintain the bond in effect as long as the 2233  
license is valid; however, the liability of the surety under the 2234  
bond shall not exceed an all-time aggregate liability of fifty 2235  
thousand dollars. The bond, which may be in the form of a rider 2236  
to a larger blanket liability bond, shall run to the state and 2237  
to any person who may have a cause of action against the 2238  
principal obligor of the bond for any liability arising out of a 2239  
violation by the obligor of any provision of this chapter or any 2240  
rule adopted pursuant to this chapter. 2241

(C) The attorney general may refuse to issue a 2242  
manufacturer license to any person to which any of the following 2243  
applies, or to any person that has an officer, partner, or other 2244  
person who has an ownership interest of ten per cent or more and 2245  
to whom any of the following applies: 2246

(1) The person, officer, or partner has been convicted of 2247  
a disqualifying offense as determined in accordance with section 2248  
9.79 of the Revised Code. 2249

(2) The person, officer, or partner has made an incorrect 2250  
or false statement that is material to the granting of a license 2251  
in an application submitted to the attorney general under this 2252  
section or in a similar application submitted to a gambling 2253

licensing authority in another jurisdiction if the statement 2254  
resulted in license revocation through administrative action in 2255  
the other jurisdiction. 2256

(3) The person, officer, or partner has submitted any 2257  
incorrect or false information relating to the application to 2258  
the attorney general under this section, if the information is 2259  
material to the granting of the license. 2260

(4) The person, officer, or partner has failed to correct 2261  
any incorrect or false information that is material to the 2262  
granting of the license in the records required to be maintained 2263  
under division (G) of section 2915.10 of the Revised Code. 2264

(5) The person, officer, or partner has had a license 2265  
related to gambling revoked or suspended under the laws of this 2266  
state, another state, or the United States. 2267

(6) The attorney general has good cause to believe that 2268  
the person, officer, or partner has committed a breach of 2269  
fiduciary duty, theft, or other type of misconduct, related to a 2270  
charitable organization that has obtained a bingo license under 2271  
this chapter. 2272

(D) (1) No manufacturer shall sell, offer to sell, or 2273  
otherwise provide or offer to provide bingo supplies to any 2274  
person for use in this state except to a distributor that has 2275  
been issued a license under section 2915.081 of the Revised 2276  
Code. No manufacturer shall accept payment for the sale of bingo 2277  
supplies other than by check or electronic fund transfer. 2278

(2) No manufacturer shall knowingly solicit, offer, pay, 2279  
or receive any kickback, bribe, or undocumented rebate, directly 2280  
or indirectly, overtly or covertly, in cash or in kind, in 2281  
return for providing bingo supplies to any person in this state. 2282

(E) (1) No manufacturer shall knowingly sell, offer to sell, or otherwise provide or offer to provide an electronic instant bingo system to any person for use in this state, or submit an electronic instant bingo system for testing and approval under section 2915.15 of the Revised Code, without first obtaining an electronic instant bingo manufacturer endorsement to the person's manufacturer license issued under this section. An applicant for a manufacturer license under this section may apply simultaneously for an electronic instant bingo manufacturer endorsement to that license. 2283  
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(2) A manufacturer licensed under this section may only sell, offer to sell, or otherwise provide or offer to provide electronic instant bingo systems that contain proprietary software owned by or licensed to the manufacturer. If the proprietary software is licensed to the manufacturer, the manufacturer shall provide a copy of the license along with the application for an endorsement under this section. 2293  
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(3) An applicant for an electronic instant bingo manufacturer endorsement shall submit the application on a form prescribed by the attorney general and shall submit one complete set of fingerprints directly to the superintendent of the bureau of criminal identification and investigation for the purpose of conducting a criminal records check. The applicant shall provide the fingerprints using a method the superintendent prescribes pursuant to division (C) (2) of section 109.572 of the Revised Code and shall fill out the form the superintendent prescribes pursuant to division (C) (1) of that section. Upon receiving an application for an electronic instant bingo manufacturer endorsement, the attorney general shall request the superintendent, or a vendor approved by the bureau, to conduct a criminal records check based on the applicant's fingerprint 2300  
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impressions in accordance with division (A) (18) of that section. 2314  
The applicant shall pay any fee required under division (C) (3) 2315  
of that section. 2316

(4) The attorney general shall not issue an electronic 2317  
instant bingo manufacturer endorsement to an applicant unless 2318  
the attorney general has received the results of the criminal 2319  
records check described in division (E) (3) of this section. The 2320  
attorney general shall not issue an electronic instant bingo 2321  
manufacturer endorsement to an applicant if the applicant, any 2322  
officer or partner of the applicant, or any person who has an 2323  
ownership interest of ten per cent or more in the applicant has 2324  
violated any existing or former law or rule of this state, any 2325  
other state, or the United States that is substantially 2326  
equivalent to any provision of this chapter or any rule adopted 2327  
by the attorney general under this chapter. 2328

(F) (1) The attorney general may suspend, place limits, 2329  
restrictions, or probationary conditions on, or revoke a 2330  
manufacturer license or an electronic instant bingo manufacturer 2331  
endorsement for a limited or indefinite period of time for any 2332  
of the following reasons: 2333

(a) Any reason for which the attorney general may refuse 2334  
to issue ~~a manufacturer the license specified in divisions (C)~~ 2335  
~~(2) to (5) of this section or endorsement;~~ 2336

(b) The manufacturer holding the license or endorsement 2337  
violates any provision of this chapter or any rule adopted by 2338  
the attorney general under this chapter; 2339

(c) The manufacturer or any officer, partner, or other 2340  
person who has an ownership interest of ten per cent or more in 2341  
the manufacturer is convicted of either of the following: 2342

(i) A felony under the laws of this state, another state, 2343  
or the United States; 2344

(ii) Any gambling offense. 2345

(2) The attorney general may perform an onsite inspection 2346  
of a manufacturer of bingo supplies that is selling, offering to 2347  
sell, or otherwise providing or offering to provide bingo 2348  
supplies or that is applying for a license to sell, offer to 2349  
sell, or otherwise provide or offer to provide bingo supplies in 2350  
this state. 2351

(3) (a) The attorney general shall establish by rule an 2352  
application and renewal fee for an electronic instant bingo 2353  
manufacturer endorsement in an amount sufficient to cover the 2354  
costs the attorney general incurs in processing applications for 2355  
electronic instant bingo manufacturer endorsements and 2356  
investigating an applicant's suitability. 2357

(b) If the cost of processing a particular application and 2358  
investigating the applicant's suitability exceeds the amount of 2359  
the application and renewal fee, the attorney general may charge 2360  
the applicant an additional fee as necessary to cover that cost. 2361

(c) The attorney general shall not issue an electronic 2362  
instant bingo manufacturer endorsement unless the attorney 2363  
general has received payment in full from the applicant for all 2364  
fees to be charged under this section. 2365

~~(F)~~ (G) The attorney general may adopt rules for the 2366  
application, acceptance, denial, suspension, revocation, 2367  
limitation, restriction, or condition of a manufacturer license 2368  
or endorsement described in this section, and to enforce any 2369  
other provisions of this section, in accordance with Chapter 2370  
119. of the Revised Code. 2371

(H) The attorney general may impose a civil fine on a 2372  
manufacturer licensed or permitted under this chapter for 2373  
failure to comply with any restrictions, limits, or probationary 2374  
conditions on its license, and for failure to comply with this 2375  
chapter or any rule adopted under this chapter, according to a 2376  
schedule of fines that the attorney general shall adopt in 2377  
accordance with Chapter 119. of the Revised Code. 2378

(I) Whoever violates division (A) ~~or, (D), or (E)~~ of this 2379  
section is guilty of illegally operating as a manufacturer. 2380  
Except as otherwise provided in this division, illegally 2381  
operating as a manufacturer is a misdemeanor of the first 2382  
degree. If the offender previously has been convicted of a 2383  
violation of division (A) ~~or, (D), or (E)~~ of this section, 2384  
illegally operating as a manufacturer is a felony of the fifth 2385  
degree. 2386

**Sec. 2915.09.** (A) No charitable organization that conducts 2387  
bingo shall fail to do any of the following: 2388

(1) Own all of the equipment used to conduct bingo or 2389  
lease that equipment from a charitable organization that is 2390  
licensed to conduct bingo, or from the landlord of a premises 2391  
where bingo is conducted, for a rental rate that is not more 2392  
than is customary and reasonable for that equipment; 2393

(2) Except as otherwise provided in division (A) (3) of 2394  
this section, use all of the gross receipts from bingo for 2395  
paying prizes, for reimbursement of expenses for or for renting 2396  
premises in which to conduct a bingo session, for reimbursement 2397  
of expenses for or for purchasing or leasing bingo supplies used 2398  
in conducting bingo, for reimbursement of expenses for or for 2399  
hiring security personnel, for reimbursement of expenses for or 2400  
for advertising bingo, or for reimbursement of other expenses or 2401

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

(3) Use, or give, donate, or otherwise transfer, all of 2414  
the net profit derived from bingo, ~~other than instant bingo,~~ 2415  
described in division (O) (1) of section 2915.01 of the Revised 2416  
Code for a charitable purpose listed in its license application 2417  
and described in division (V) of section 2915.01 of the Revised 2418  
Code, or distribute all of the net profit from the proceeds of 2419  
the sale of instant bingo or electronic instant bingo as stated 2420  
in its license application and in accordance with section 2421  
2915.101 of the Revised Code, as applicable. 2422

(B) No charitable organization that conducts a bingo game 2423  
described in division (O) (1) of section 2915.01 of the Revised 2424  
Code shall fail to do any of the following: 2425

(1) Conduct the bingo game on premises that are owned by 2426  
the charitable organization, on premises that are owned by 2427  
another charitable organization and leased from that charitable 2428  
organization for a rental rate not in excess of the lesser of 2429  
six hundred dollars per bingo session or forty-five per cent of 2430  
the gross receipts of the bingo session, on premises that are 2431

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

(2) Display its license conspicuously at the premises 2459  
where the bingo session is conducted; 2460

(3) Conduct the bingo session in accordance with the 2461  
definition of bingo set forth in division (O) (1) of section 2462

2915.01 of the Revised Code.	2463
(C) No charitable organization that conducts a bingo game	2464
described in division (O) (1) of section 2915.01 of the Revised	2465
Code shall do any of the following:	2466
(1) Pay any compensation to a bingo game operator for	2467
operating a bingo session that is conducted by the charitable	2468
organization or for preparing, selling, or serving food or	2469
beverages at the site of the bingo session, permit any auxiliary	2470
unit or society of the charitable organization to pay	2471
compensation to any bingo game operator who prepares, sells, or	2472
serves food or beverages at a bingo session conducted by the	2473
charitable organization, or permit any auxiliary unit or society	2474
of the charitable organization to prepare, sell, or serve food	2475
or beverages at a bingo session conducted by the charitable	2476
organization, if the auxiliary unit or society pays any	2477
compensation to the bingo game operators who prepare, sell, or	2478
serve the food or beverages;	2479
(2) Pay consulting fees to any person for any services	2480
performed in relation to the bingo session;	2481
(3) Pay concession fees to any person who provides	2482
refreshments to the participants in the bingo session;	2483
(4) Except as otherwise provided in division (C) (4) of	2484
this section, conduct more than three bingo sessions in any	2485
seven-day period. A volunteer firefighter's organization or a	2486
volunteer rescue service organization that conducts not more	2487
than five bingo sessions in a calendar year may conduct more	2488
than three bingo sessions in a seven-day period after notifying	2489
the attorney general when it will conduct the sessions.	2490
(5) Pay out more than six thousand dollars in prizes for	2491

bingo games described in division (O) (1) of section 2915.01 of 2492  
the Revised Code during any bingo session that is conducted by 2493  
the charitable organization. "Prizes" does not include awards 2494  
from the conduct of instant bingo. 2495

(6) Conduct a bingo session at any time during the eight- 2496  
hour period between two a.m. and ten a.m., at any time during, 2497  
or within ten hours of, a bingo game conducted for amusement 2498  
only pursuant to section 2915.12 of the Revised Code, at any 2499  
premises not specified on its license, or on any day of the week 2500  
or during any time period not specified on its license. Division 2501  
(A) (6) of this section does not prohibit the sale of instant 2502  
bingo tickets beginning at nine a.m. for a bingo session that 2503  
begins at ten a.m. If circumstances make it impractical for the 2504  
charitable organization to conduct a bingo session at the 2505  
premises, or on the day of the week or at the time, specified on 2506  
its license, or if a charitable organization wants to conduct 2507  
bingo sessions on a day of the week or at a time other than the 2508  
day or time specified on its license, the charitable 2509  
organization may apply in writing to the attorney general for an 2510  
amended license pursuant to division ~~(F)~~ (J) of section 2915.08 2511  
of the Revised Code. A charitable organization may apply twice 2512  
in each calendar year for an amended license to conduct bingo 2513  
sessions on a day of the week or at a time other than the day or 2514  
time specified on its license. If the amended license is 2515  
granted, the organization may conduct bingo sessions at the 2516  
premises, on the day of the week, and at the time specified on 2517  
its amended license. 2518

(7) Permit any person whom the charitable organization 2519  
knows, or should have known, is under the age of eighteen to 2520  
work as a bingo game operator; 2521

(8) Permit any person whom the charitable organization	2522
knows, or should have known, has been convicted of a felony or	2523
gambling offense in any jurisdiction to be a bingo game	2524
operator;	2525
(9) Permit the lessor of the premises on which the bingo	2526
session is conducted, if the lessor is not a charitable	2527
organization, to provide the charitable organization with bingo	2528
game operators, security personnel, concessions, bingo supplies,	2529
or any other type of service;	2530
(10) Purchase or lease bingo supplies from any person	2531
except a distributor issued a license under section 2915.081 of	2532
the Revised Code;	2533
(11) (a) Use or permit the use of electronic bingo aids	2534
except under the following circumstances:	2535
(i) For any single participant, not more than ninety bingo	2536
faces can be played using an electronic bingo aid or aids.	2537
(ii) The charitable organization shall provide a	2538
participant using an electronic bingo aid with corresponding	2539
paper bingo cards or sheets.	2540
(iii) The total price of bingo faces played with an	2541
electronic bingo aid shall be equal to the total price of the	2542
same number of bingo faces played with a paper bingo card or	2543
sheet sold at the same bingo session but without an electronic	2544
bingo aid.	2545
(iv) An electronic bingo aid cannot be part of an	2546
electronic network other than a network that includes only bingo	2547
aids and devices that are located on the premises at which the	2548
bingo is being conducted or be interactive with any device not	2549
located on the premises at which the bingo is being conducted.	2550

(v) An electronic bingo aid cannot be used to participate 2551  
in bingo that is conducted at a location other than the location 2552  
at which the bingo session is conducted and at which the 2553  
electronic bingo aid is used. 2554

(vi) An electronic bingo aid cannot be used to provide for 2555  
the input of numbers and letters announced by a bingo caller 2556  
other than the bingo caller who physically calls the numbers and 2557  
letters at the location at which the bingo session is conducted 2558  
and at which the electronic bingo aid is used. 2559

(b) The attorney general may adopt rules in accordance 2560  
with Chapter 119. of the Revised Code that govern the use of 2561  
electronic bingo aids. The rules may include a requirement that 2562  
an electronic bingo aid be capable of being audited by the 2563  
attorney general to verify the number of bingo cards or sheets 2564  
played during each bingo session. 2565

(12) Permit any person the charitable organization knows, 2566  
or should have known, to be under eighteen years of age to play 2567  
bingo described in division (O) (1) of section 2915.01 of the 2568  
Revised Code. 2569

(D) (1) Except as otherwise provided in division (D) (3) of 2570  
this section, no charitable organization shall provide to a 2571  
bingo game operator, and no bingo game operator shall receive or 2572  
accept, any commission, wage, salary, reward, tip, donation, 2573  
gratuity, or other form of compensation, directly or indirectly, 2574  
regardless of the source, for conducting bingo or providing 2575  
other work or labor at the site of bingo during a bingo session. 2576

(2) Except as otherwise provided in division (D) (3) of 2577  
this section, no charitable organization shall provide to a 2578  
bingo game operator any commission, wage, salary, reward, tip, 2579

donation, gratuity, or other form of compensation, directly or 2580  
indirectly, regardless of the source, for conducting instant 2581  
bingo, electronic instant bingo, or both other than at a bingo 2582  
session at the site of instant bingo, electronic instant bingo, 2583  
or both other than at a bingo session. 2584

(3) Nothing in division (D) of this section prohibits an 2585  
employee of a fraternal organization, veteran's organization, or 2586  
sporting organization from selling instant bingo tickets or 2587  
cards to the organization's members or invited guests, as long 2588  
as no portion of the employee's compensation is paid from any 2589  
receipts of bingo. 2590

(E) Notwithstanding division (B) (1) of this section, a 2591  
charitable organization that, prior to December 6, 1977, has 2592  
entered into written agreements for the lease of premises it 2593  
owns to another charitable organization or other charitable 2594  
organizations for the conducting of bingo sessions so that more 2595  
than two bingo sessions are conducted per calendar week on the 2596  
premises, and a person that is not a charitable organization and 2597  
that, prior to December 6, 1977, has entered into written 2598  
agreements for the lease of premises it owns to charitable 2599  
organizations for the conducting of more than two bingo sessions 2600  
per calendar week on the premises, may continue to lease the 2601  
premises to those charitable organizations, provided that no 2602  
more than four sessions are conducted per calendar week, that 2603  
the lessor organization or person has notified the attorney 2604  
general in writing of the organizations that will conduct the 2605  
sessions and the days of the week and the times of the day on 2606  
which the sessions will be conducted, that the initial lease 2607  
entered into with each organization that will conduct the 2608  
sessions was filed with the attorney general prior to December 2609  
6, 1977, and that each organization that will conduct the 2610

sessions was issued a license to conduct bingo games by the attorney general prior to December 6, 1977.

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

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

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

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

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

(a) That organization is, and has received from the internal revenue service a determination letter that is currently in effect stating that the organization is, exempt from federal income taxation under subsection 501(a), is

described in subsection 501(c)(3) of the Internal Revenue Code, 2640  
is a charitable organization as defined in section 2915.01 of 2641  
the Revised Code, is in good standing in the state pursuant to 2642  
section 2915.08 of the Revised Code, and is in compliance with 2643  
Chapter 1716. of the Revised Code; 2644

(b) That organization is, and has received from the 2645  
internal revenue service a determination letter that is 2646  
currently in effect stating that the organization is, exempt 2647  
from federal income taxation under subsection 501(a), is 2648  
described in subsection 501(c)(7), 501(c)(8), 501(c)(10), or 2649  
501(c)(19) or is a veteran's organization described in 2650  
subsection 501(c)(4) of the Internal Revenue Code, and conducts 2651  
instant bingo under section 2915.13 of the Revised Code. 2652

(3) Conduct instant bingo on any day, at any time, or at 2653  
any premises not specified on the organization's license issued 2654  
pursuant to section 2915.08 of the Revised Code; 2655

(4) Permit any person whom the organization knows or 2656  
should have known has been convicted of a felony or gambling 2657  
offense in any jurisdiction to be a bingo game operator in the 2658  
conduct of instant bingo; 2659

(5) Purchase or lease supplies used to conduct instant 2660  
bingo or punch board games from any person except a distributor 2661  
licensed under section 2915.081 of the Revised Code; 2662

(6) Sell or provide any instant bingo ticket or card for a 2663  
price different from the price printed on it by the manufacturer 2664  
on either the instant bingo ticket or card or on the game flare; 2665

(7) Sell an instant bingo ticket or card to a person under 2666  
eighteen years of age; 2667

(8) Fail to keep unsold instant bingo tickets or cards for 2668

less than three years; 2669

(9) Pay any compensation to a bingo game operator for 2670  
conducting instant bingo that is conducted by the organization 2671  
or for preparing, selling, or serving food or beverages at the 2672  
site of the instant bingo game, permit any auxiliary unit or 2673  
society of the organization to pay compensation to any bingo 2674  
game operator who prepares, sells, or serves food or beverages 2675  
at an instant bingo game conducted by the organization, or 2676  
permit any auxiliary unit or society of the organization to 2677  
prepare, sell, or serve food or beverages at an instant bingo 2678  
game conducted by the organization, if the auxiliary unit or 2679  
society pays any compensation to the bingo game operators who 2680  
prepare, sell, or serve the food or beverages; 2681

(10) Pay fees to any person for any services performed in 2682  
relation to an instant bingo game, except as provided in 2683  
division (D) of section 2915.093 of the Revised Code; 2684

(11) Pay fees to any person who provides refreshments to 2685  
the participants in an instant bingo game; 2686

(12) (a) Allow instant bingo tickets or cards to be sold to 2687  
bingo game operators at a premises at which the organization 2688  
sells instant bingo tickets or cards or to be sold to employees 2689  
of a D permit holder who are working at a premises at which 2690  
instant bingo tickets or cards are sold; 2691

(b) Division (A) (12) (a) of this section does not prohibit 2692  
a licensed charitable organization or a bingo game operator from 2693  
giving any person an instant bingo ticket as a prize in place of 2694  
a cash prize won by a participant in an instant bingo game. In 2695  
no case shall an instant bingo ticket or card be sold or 2696  
provided for a price different from the price printed on it by 2697

the manufacturer on either the instant bingo ticket or card or  
on the game flare. 2698  
2699

(13) Fail to display its bingo license, and the serial 2700  
numbers of the deal of instant bingo tickets or cards to be 2701  
sold, conspicuously at each premises at which it sells instant 2702  
bingo tickets or cards; 2703

(14) Possess a deal of instant bingo tickets or cards that 2704  
was not purchased from a distributor licensed under section 2705  
2915.081 of the Revised Code as reflected on an invoice issued 2706  
by the distributor that contains all of the information required 2707  
by division (E) of section 2915.10 of the Revised Code; 2708

(15) Fail, once it opens a deal of instant bingo tickets 2709  
or cards, to continue to sell the tickets or cards in that deal 2710  
until the tickets or cards with the top two highest tiers of 2711  
prizes in that deal are sold; 2712

(16) Possess bingo supplies that were not obtained in 2713  
accordance with ~~sections 2915.01 to 2915.13 of the Revised Code~~ 2714  
this chapter. 2715

(B) A charitable organization may purchase, lease, or use 2716  
instant bingo ticket dispensers to sell instant bingo tickets or 2717  
cards. 2718

(C) The attorney general may adopt rules in accordance 2719  
with Chapter 119. of the Revised Code that govern the conduct of 2720  
instant bingo by charitable organizations. Before those rules 2721  
are adopted, the attorney general shall reference the 2722  
recommended standards for opacity, randomization, minimum 2723  
information, winner protection, color, and cutting for instant 2724  
bingo tickets or cards, seal cards, and punch boards established 2725  
by the North American gaming regulators association. 2726

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

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

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

(2) A charitable instant bingo organization that conducts

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

(C) Except as provided in division (F) of this section, no 2766  
charitable instant bingo organization shall conduct instant 2767  
bingo other than at a bingo session at a location where the 2768  
primary source of retail income from all commercial activity at 2769  
that location is the sale of instant bingo tickets. 2770

(D) The owner or lessor of a location that enters into a 2771  
contract pursuant to division (B) of this section shall pay the 2772  
full gross profit to the charitable instant bingo organization, 2773  
in return for the deal of instant bingo tickets. The owner or 2774  
lessor may retain the money that the owner or lessor receives 2775  
for selling the instant bingo tickets, provided, however, that 2776  
after the deal has been sold, the owner or lessor shall pay to 2777  
the charitable instant bingo organization the value of any 2778  
unredeemed instant bingo prizes remaining in the deal of instant 2779  
bingo tickets. 2780

The charitable instant bingo organization shall pay six 2781  
per cent of the total gross receipts of any deal of instant 2782  
bingo tickets for the purpose of reimbursing the owner or lessor 2783  
for expenses described in this division. 2784

As used in this division, "expenses" means those items 2785  
provided for in divisions (GG) (4), (5), (6), (7), (8), (12), and 2786

(13) of section 2915.01 of the Revised Code and that percentage 2787  
of the owner's or lessor's rent for the location where instant 2788  
bingo is conducted. "Expenses," in the aggregate, shall not 2789  
exceed six per cent of the total gross receipts of any deal of 2790  
instant bingo tickets. 2791

As used in this division, "full gross profit" means the 2792  
amount by which the total receipts of all instant bingo tickets, 2793  
if the deal had been sold in full, exceeds the amount that would 2794  
be paid out if all prizes were redeemed. 2795

(E) A charitable instant bingo organization shall provide 2796  
the attorney general with all of the following information: 2797

(1) That the charitable instant bingo organization has 2798  
terminated a contract entered into pursuant to division (B) of 2799  
this section with an owner or lessor of a location; 2800

(2) That the charitable instant bingo organization has 2801  
entered into a written contract pursuant to division (B) of this 2802  
section with a new owner or lessor of a location; 2803

(3) That the charitable instant bingo organization is 2804  
aware of conduct by the owner or lessor of a location at which 2805  
instant bingo is conducted that is in violation of this chapter. 2806

(F) Division (C) of this section does not apply to a 2807  
volunteer firefighter's organization that is exempt from federal 2808  
income taxation under subsection 501(a) and described in 2809  
subsection 501(c)(3) of the Internal Revenue Code, that conducts 2810  
instant bingo other than at a bingo session on the premises 2811  
where the organization conducts firefighter training, that has 2812  
conducted instant bingo continuously for at least five years 2813  
prior to July 1, 2003, and that, during each of those five 2814  
years, had gross receipts of at least one million five hundred 2815

thousand dollars. 2816

**Sec. 2915.095.** The attorney general, by rule adopted 2817  
pursuant to section 111.15 of the Revised Code, shall establish 2818  
a standard contract to be used by a charitable instant bingo 2819  
organization, a veteran's organization, ~~a fraternal~~ 2820  
organization, or a sporting organization for the conduct of 2821  
instant bingo, electronic instant bingo, or both other than at a 2822  
bingo session under a type III license issued under section 2823  
2915.08 of the Revised Code. The terms of the contract shall be 2824  
limited to the provisions in Chapter 2915. of the Revised Code. 2825

**Sec. 2915.10.** (A) No charitable organization that conducts 2826  
bingo or a game of chance pursuant to division (D) of section 2827  
2915.02 of the Revised Code shall fail to maintain the following 2828  
records for at least three years from the date on which the 2829  
bingo or game of chance is conducted: 2830

(1) An itemized list of the gross receipts of each bingo 2831  
session, each game of instant bingo by serial number, each 2832  
electronic instant bingo game by serial number, each raffle, 2833  
each punch board game, and each game of chance, and an itemized 2834  
list of the gross profits of each game of instant bingo by 2835  
serial number and each electronic instant bingo game by serial 2836  
number; 2837

(2) An itemized list of all expenses, other than prizes, 2838  
that are incurred in conducting bingo ~~or instant bingo,~~ the name 2839  
of each person to whom the expenses are paid, and a receipt for 2840  
all of the expenses; 2841

(3) A list of all prizes awarded during each bingo 2842  
session, each raffle, each punch board game, and each game of 2843  
chance conducted by the charitable organization, the total 2844

prizes awarded from each game of instant bingo by serial number 2845  
and each electronic instant bingo game by serial number, and the 2846  
name, address, and social security number of all persons who are 2847  
winners of prizes of six hundred dollars or more in value; 2848

(4) An itemized list of the recipients of the net profit 2849  
of the bingo or game of chance, including the name and address 2850  
of each recipient to whom the money is distributed, and if the 2851  
organization uses the net profit of bingo, or the money or 2852  
assets received from a game of chance, for any charitable or 2853  
other purpose set forth in division (V) of section 2915.01, 2854  
division (D) of section 2915.02, or section 2915.101 of the 2855  
Revised Code, a list of each purpose and an itemized list of 2856  
each expenditure for each purpose; 2857

(5) The number of persons who participate in any bingo 2858  
session or game of chance that is conducted by the charitable 2859  
organization; 2860

(6) A list of receipts from the sale of food and beverages 2861  
by the charitable organization or one of its auxiliary units or 2862  
societies, if the receipts were excluded from gross receipts 2863  
under division (T) of section 2915.01 of the Revised Code; 2864

(7) An itemized list of all expenses incurred at each 2865  
bingo session, each raffle, each punch board game, or each game 2866  
of instant bingo or electronic instant bingo conducted by the 2867  
charitable organization in the sale of food and beverages by the 2868  
charitable organization or by an auxiliary unit or society of 2869  
the charitable organization, the name of each person to whom the 2870  
expenses are paid, and a receipt for all of the expenses. 2871

(B) A charitable organization shall keep the records that 2872  
it is required to maintain pursuant to division (A) of this 2873

section at its principal place of business in this state or at 2874  
its headquarters in this state and shall notify the attorney 2875  
general of the location at which those records are kept. 2876

(C) The gross profit from each bingo session or game 2877  
described in division (O) (1) or (2) of section 2915.01 of the 2878  
Revised Code shall be deposited into a checking account devoted 2879  
exclusively to the bingo session or game. Payments for allowable 2880  
expenses incurred in conducting the bingo session or game and 2881  
payments to recipients of some or all of the net profit of the 2882  
bingo session or game shall be made only by checks or electronic 2883  
fund transfers drawn on the bingo session or game account. 2884

(D) Each charitable organization shall conduct and record 2885  
an inventory of all of its bingo supplies as of the first day of 2886  
November of each year. 2887

(E) The attorney general may adopt rules in accordance 2888  
with Chapter 119. of the Revised Code that establish standards 2889  
of accounting, record keeping, and reporting to ensure that 2890  
gross receipts from bingo or games of chance are properly 2891  
accounted for. 2892

(F) A distributor shall maintain, for a period of three 2893  
years after the date of its sale or other provision, a record of 2894  
each instance of its selling or otherwise providing to another 2895  
person bingo supplies for use in this state. The record shall 2896  
include all of the following for each instance: 2897

(1) The name of the manufacturer from which the 2898  
distributor purchased the bingo supplies and the date of the 2899  
purchase; 2900

(2) The name and address of the charitable organization or 2901  
other distributor to which the bingo supplies were sold or 2902

otherwise provided;	2903
(3) A description that clearly identifies the bingo supplies;	2904 2905
(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.	2906 2907 2908
(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:	2909 2910 2911 2912 2913
(1) The name and address of the distributor to whom the bingo supplies were sold or otherwise provided;	2914 2915
(2) A description that clearly identifies the bingo supplies, including serial numbers;	2916 2917
(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.	2918 2919 2920
(H) The attorney general or any law enforcement agency may do all of the following:	2921 2922
(1) Investigate any charitable organization, <u>distributor,</u> <u>or manufacturer</u> or any officer, agent, trustee, member, or employee of the organization, <u>distributor, or manufacturer;</u>	2923 2924 2925
(2) Examine the accounts and records of the <u>charitable organization, distributor, or manufacturer</u> or of any officer, <u>agent, trustee, member, or employee of the organization,</u> <u>distributor, or manufacturer;</u>	2926 2927 2928 2929

(3) Conduct inspections, audits, and observations of bingo	2930
or games of chance;	2931
(4) Conduct inspections of the premises where bingo or	2932
games of chance are conducted <u>or where bingo supplies are</u>	2933
<u>manufactured or distributed;</u>	2934
(5) Take any other necessary and reasonable action to	2935
determine if a violation of any provision of <del>sections 2915.01 to</del>	2936
<del>2915.13 of the Revised Code</del> <u>this chapter</u> has occurred and to	2937
determine whether section 2915.11 of the Revised Code has been	2938
complied with.	2939
If any law enforcement agency has reasonable grounds to	2940
believe that a charitable organization, <u>distributor, or</u>	2941
<u>manufacturer</u> or an officer, agent, trustee, member, or employee	2942
of the organization, <u>distributor, or manufacturer</u> has violated	2943
any provision of this chapter, the law enforcement agency may	2944
proceed by action in the proper court to enforce this chapter,	2945
provided that the law enforcement agency shall give written	2946
notice to the attorney general when commencing an action as	2947
described in this division.	2948
(I) No person shall destroy, alter, conceal, withhold, or	2949
deny access to any accounts or records of a charitable	2950
organization, <u>distributor, or manufacturer</u> that have been	2951
requested for examination, or obstruct, impede, or interfere	2952
with any inspection, audit, or observation of bingo or a game of	2953
chance <del>or, of premises</del> where bingo or a game of chance is	2954
conducted, <u>or of premises where bingo supplies are manufactured</u>	2955
<u>or distributed,</u> or refuse to comply with any reasonable request	2956
of, or obstruct, impede, or interfere with any other reasonable	2957
action undertaken by, the attorney general or a law enforcement	2958
agency pursuant to division (H) of this section.	2959

(J) Whoever violates division (A) or (I) of this section 2960  
is guilty of a misdemeanor of the first degree. 2961

**Sec. 2915.101.** Except as otherwise provided by law, a 2962  
charitable organization that conducts instant bingo or 2963  
electronic instant bingo shall distribute the net profit from 2964  
the proceeds of the sale of instant bingo or electronic instant 2965  
bingo as follows: 2966

(A) (1) If a veteran's organization, a fraternal 2967  
organization, or a sporting organization conducted the instant 2968  
bingo or electronic instant bingo, the organization shall 2969  
distribute the net profit from the proceeds of the sale of 2970  
instant bingo or electronic instant bingo, as follows: 2971

(a) For the first two hundred fifty thousand dollars, or a 2972  
greater amount prescribed by the attorney general to adjust for 2973  
changes in prices as measured by the consumer price index as 2974  
defined in section 325.18 of the Revised Code and other factors 2975  
affecting the organization's expenses, as defined in division 2976  
(GG) of section 2915.01 of the Revised Code, or less of net 2977  
profit from the proceeds of the sale of instant bingo or 2978  
electronic instant bingo generated in a calendar year: 2979

(i) At least twenty-five per cent shall be distributed to 2980  
an organization described in division (V) (1) of section 2915.01 2981  
of the Revised Code or to a department or agency of the federal 2982  
government, the state, or any political subdivision. 2983

(ii) Not more than seventy-five per cent may be deducted 2984  
and retained by the organization for reimbursement of or for the 2985  
organization's expenses, as defined in division (GG) of section 2986  
2915.01 of the Revised Code, in conducting the instant bingo or 2987  
electronic instant bingo game. 2988

(b) For any net profit from the proceeds of the sale of 2989  
instant bingo or electronic instant bingo of more than two 2990  
hundred fifty thousand dollars or an adjusted amount generated 2991  
in a calendar year: 2992

(i) A minimum of fifty per cent shall be distributed to an 2993  
organization described in division (V) (1) of section 2915.01 of 2994  
the Revised Code or to a department or agency of the federal 2995  
government, the state, or any political subdivision. 2996

(ii) Five per cent may be distributed for the 2997  
organization's own charitable purposes or to a community action 2998  
agency. 2999

(iii) Forty-five per cent may be deducted and retained by 3000  
the organization for reimbursement of or for the organization's 3001  
expenses, as defined in division (GG) of section 2915.01 of the 3002  
Revised Code, in conducting the instant bingo or electronic 3003  
instant bingo game. 3004

(2) If a veteran's organization, a fraternal organization, 3005  
or a sporting organization does not distribute the full 3006  
percentages specified in divisions (A) (1) (a) and (b) of this 3007  
section for the purposes specified in those divisions, the 3008  
organization shall distribute the balance of the net profit from 3009  
the proceeds of the sale of instant bingo or electronic instant 3010  
bingo not distributed or retained for those purposes to an 3011  
organization described in division (V) (1) of section 2915.01 of 3012  
the Revised Code. 3013

(B) If a charitable organization other than a veteran's 3014  
organization, a fraternal organization, or a sporting 3015  
organization conducted the instant bingo or electronic instant 3016  
bingo, the organization shall distribute one hundred per cent of 3017

the net profit from the proceeds of the sale of instant bingo or 3018  
electronic instant bingo to an organization described in 3019  
division (V) (1) of section 2915.01 of the Revised Code or to a 3020  
department or agency of the federal government, the state, or 3021  
any political subdivision. 3022

(C) Nothing in this section prohibits a veteran's 3023  
organization, a fraternal organization, or a sporting 3024  
organization from distributing any net profit from the proceeds 3025  
of the sale of instant bingo or electronic instant bingo to an 3026  
organization that is described in subsection 501(c) (3) of the 3027  
Internal Revenue Code when the organization that is described in 3028  
subsection 501(c) (3) of the Internal Revenue Code is one that 3029  
makes donations to other organizations and permits donors to 3030  
advise or direct such donations so long as the donations comply 3031  
with requirements established in or pursuant to subsection 3032  
501(c) (3) of the Internal Revenue Code. 3033

**Sec. 2915.12.** (A) Sections 2915.07 to ~~2915.11~~ 2915.15 of 3034  
the Revised Code do not apply to bingo games that are conducted 3035  
for the purpose of amusement only. A bingo game is conducted for 3036  
the purpose of amusement only if it complies with all of the 3037  
requirements specified in either division (A) (1) or (2) of this 3038  
section: 3039

(1) (a) The participants do not pay any money or any other 3040  
thing of value including an admission fee, or any fee for bingo 3041  
cards or sheets, objects to cover the spaces, or other devices 3042  
used in playing bingo, for the privilege of participating in the 3043  
bingo game, or to defray any costs of the game, or pay tips or 3044  
make donations during or immediately before or after the bingo 3045  
game. 3046

(b) All prizes awarded during the course of the game are 3047

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

(c) No commission, wages, salary, reward, tip, donation, 3052  
gratuity, or other form of compensation, either directly or 3053  
indirectly, and regardless of the source, is paid to any bingo 3054  
game operator for work or labor performed at the site of the 3055  
bingo game. 3056

(d) The bingo game is not conducted either during or 3057  
within ten hours of any of the following: 3058

(i) A bingo session during which a charitable bingo game 3059  
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3060  
the Revised Code; 3061

(ii) A scheme or game of chance, or bingo described in 3062  
division (O) (2) of section 2915.01 of the Revised Code. 3063

(e) The number of players participating in the bingo game 3064  
does not exceed fifty. 3065

(2) (a) The participants do not pay money or any other 3066  
thing of value as an admission fee, and no participant is 3067  
charged more than twenty-five cents to purchase a bingo card or 3068  
sheet, objects to cover the spaces, or other devices used in 3069  
playing bingo. 3070

(b) The total amount of money paid by all of the 3071  
participants for bingo cards or sheets, objects to cover the 3072  
spaces, or other devices used in playing bingo does not exceed 3073  
one hundred dollars. 3074

(c) All of the money paid for bingo cards or sheets, 3075

objects to cover spaces, or other devices used in playing bingo 3076  
is used only to pay winners monetary and nonmonetary prizes and 3077  
to provide refreshments. 3078

(d) The total value of all prizes awarded during the game 3079  
does not exceed one hundred dollars. 3080

(e) No commission, wages, salary, reward, tip, donation, 3081  
gratuity, or other form of compensation, either directly or 3082  
indirectly, and regardless of the source, is paid to any bingo 3083  
game operator for work or labor performed at the site of the 3084  
bingo game. 3085

(f) The bingo game is not conducted during or within ten 3086  
hours of either of the following: 3087

(i) A bingo session during which a charitable bingo game 3088  
is conducted pursuant to sections 2915.07 to ~~2915.11~~2915.15 of 3089  
the Revised Code; 3090

(ii) A scheme of chance or game of chance, or bingo 3091  
described in division (O) (2) of section 2915.01 of the Revised 3092  
Code. 3093

(g) All of the participants reside at the premises where 3094  
the bingo game is conducted. 3095

(h) The bingo games are conducted on different days of the 3096  
week and not more than twice in a calendar week. 3097

(B) The attorney general or any local law enforcement 3098  
agency may investigate the conduct of a bingo game that 3099  
purportedly is conducted for purposes of amusement only if there 3100  
is reason to believe that the purported amusement bingo game 3101  
does not comply with the requirements of either division (A) (1) 3102  
or (2) of this section. A local law enforcement agency may 3103

proceed by action in the proper court to enforce this section if 3104  
the local law enforcement agency gives written notice to the 3105  
attorney general when commencing the action. 3106

**Sec. 2915.13.** (A) A veteran's organization, a fraternal 3107  
organization, or a sporting organization authorized to conduct a 3108  
bingo session pursuant to ~~sections 2915.01 to 2915.12 of the~~ 3109  
~~Revised Code~~ this chapter may conduct instant bingo, electronic 3110  
instant bingo, or both other than at a bingo session under a 3111  
type III license issued under section 2915.08 of the Revised 3112  
Code if all of the following apply: 3113

(1) The veteran's organization, fraternal organization, or 3114  
sporting organization limits the sale of instant bingo or 3115  
electronic instant bingo to twelve hours during any day, 3116  
provided that the sale does not begin earlier than ten a.m. and 3117  
ends not later than two a.m. 3118

(2) The veteran's organization, fraternal organization, or 3119  
sporting organization limits the sale of instant bingo or 3120  
electronic instant bingo to its own premises and to its own 3121  
members and invited guests. 3122

(3) The veteran's organization, fraternal organization, or 3123  
sporting organization is raising money for an organization that 3124  
is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3125  
the Internal Revenue Code and is either a governmental unit or 3126  
an organization that maintains its principal place of business 3127  
in this state, that is exempt from federal income taxation under 3128  
subsection 501(a) and described in subsection 501(c)(3) of the 3129  
Internal Revenue Code, and that is in good standing in this 3130  
state and executes a written contract with that organization as 3131  
required in division (B) of this section. 3132

(B) If a veteran's organization, fraternal organization, 3133  
or sporting organization authorized to conduct instant bingo or 3134  
electronic instant bingo pursuant to division (A) of this 3135  
section is raising money for another organization that is 3136  
described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of 3137  
the Internal Revenue Code and is either a governmental unit or 3138  
an organization that maintains its principal place of business 3139  
in this state, that is exempt from federal income taxation under 3140  
subsection 501(a) and described in subsection 501(c)(3) of the 3141  
Internal Revenue Code, and that is in good standing in this 3142  
state, the veteran's organization, fraternal organization, or 3143  
sporting organization shall execute a written contract with the 3144  
organization that is described in subsection 509(a)(1), 509(a) 3145  
(2), or 509(a)(3) of the Internal Revenue Code and is either a 3146  
governmental unit or an organization that maintains its 3147  
principal place of business in this state, that is exempt from 3148  
federal income taxation under subsection 501(a) and described in 3149  
subsection 501(c)(3) of the Internal Revenue Code, and that is 3150  
in good standing in this state in order to conduct instant bingo 3151  
or electronic instant bingo. That contract shall include a 3152  
statement of the percentage of the net proceeds that the 3153  
veteran's, fraternal, or sporting organization will be 3154  
distributing to the organization that is described in subsection 3155  
509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code 3156  
and is either a governmental unit or an organization that 3157  
maintains its principal place of business in this state, that is 3158  
exempt from federal income taxation under subsection 501(a) and 3159  
described in subsection 501(c)(3) of the Internal Revenue Code, 3160  
and that is in good standing in this state. 3161

(C) (1) If a veteran's organization, fraternal 3162  
organization, or sporting organization authorized to conduct 3163

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

(2) No veteran's organization, fraternal organization, or 3170  
sporting organization that enters into a written contract 3171  
pursuant to division (B) of this section shall violate any 3172  
provision of this chapter or permit, aid, or abet any other 3173  
person in violating any provision of this chapter. 3174

(D) A veteran's organization, fraternal organization, or 3175  
sporting organization shall give all required proceeds earned 3176  
from the conduct of instant bingo or electronic instant bingo to 3177  
the organization with which the veteran's organization, 3178  
fraternal organization, or sporting organization has entered 3179  
into a written contract. 3180

(E) Whoever violates this section is guilty of illegal 3181  
instant bingo or electronic instant bingo conduct. Except as 3182  
otherwise provided in this division, illegal instant bingo or 3183  
electronic instant bingo conduct is a misdemeanor of the first 3184  
degree. If the offender previously has been convicted of a 3185  
violation of this section, illegal instant bingo or electronic 3186  
instant bingo conduct is a felony of the fifth degree. 3187

**Sec. 2915.14.** (A) No charitable organization shall conduct 3188  
electronic instant bingo unless all of the following are true: 3189

(1) The organization is a veteran's organization described 3190  
in division (J) of section 2915.01 of the Revised Code or is a 3191  
fraternal organization described in division (L) of section 3192

<u>2915.01 of the Revised Code.</u>	3193
<u>(2) The organization is a veteran's organization described</u>	3194
<u>in subsection 501(c) (4) of the Internal Revenue Code or is, and</u>	3195
<u>has received from the internal revenue service a determination</u>	3196
<u>letter that is currently in effect stating that the organization</u>	3197
<u>is, exempt from federal income taxation under subsection 501(a),</u>	3198
<u>and is described in subsection 501(c) (7), 501(c) (8), 501(c) (10),</u>	3199
<u>or 501(c) (19) of the Internal Revenue Code.</u>	3200
<u>(3) The organization has not conducted a raffle in</u>	3201
<u>violation of division (B) of section 2915.092 of the Revised</u>	3202
<u>Code using an electronic raffle machine, as described in Ohio</u>	3203
<u>Veterans and Fraternal Charitable Coalition v. DeWine, Case No.</u>	3204
<u>13-CV-13610 (C.P. Franklin Co. February 23, 2018), at any time</u>	3205
<u>on or after January 1, 2022.</u>	3206
<u>(B) No charitable organization that conducts electronic</u>	3207
<u>instant bingo shall do any of the following:</u>	3208
<u>(1) Possess an electronic instant bingo system that was</u>	3209
<u>not obtained in accordance with this chapter or with any rule</u>	3210
<u>adopted under this chapter;</u>	3211
<u>(2) Conduct electronic instant bingo on any day, at any</u>	3212
<u>time, or on any premises not specified on the organization's</u>	3213
<u>type II or type III license issued under section 2915.08 of the</u>	3214
<u>Revised Code;</u>	3215
<u>(3) Fail to display both of the following conspicuously at</u>	3216
<u>each premises in which the charitable organization conducts</u>	3217
<u>electronic instant bingo:</u>	3218
<u>(a) The charitable organization's bingo license;</u>	3219
<u>(b) The serial number of each deal of electronic instant</u>	3220

bingo tickets being sold. 3221

(4) Permit any person the charitable organization knows, 3222  
or should have known, to be under eighteen years of age to play 3223  
electronic instant bingo; 3224

(5) Sell or provide to any person an electronic instant 3225  
bingo ticket for a price different from the price displayed on 3226  
the game flare for that deal, except that the charitable 3227  
organization may give a participant who wins an electronic 3228  
instant bingo game an electronic instant bingo ticket as a prize 3229  
in place of a cash prize; 3230

(6) Fail, once an electronic instant bingo deal is begun, 3231  
to continue to sell tickets in that deal until all prizes have 3232  
been awarded; 3233

(7) Permit any person whom the organization knows, or 3234  
should have known, has been convicted of a felony or gambling 3235  
offense in any jurisdiction to be a bingo game operator in the 3236  
conduct of electronic instant bingo; 3237

(8) Permit a bingo game operator to play electronic 3238  
instant bingo; 3239

(9) (a) Except as otherwise provided in division (B) (9) (b) 3240  
of this section, pay compensation to a bingo game operator for 3241  
conducting electronic instant bingo. 3242

(b) Division (B) (9) (a) of this section does not prohibit 3243  
an employee of a veteran's organization or fraternal 3244  
organization from redeeming electronic instant bingo tickets or 3245  
vouchers for the organization's members or invited guests, so 3246  
long as no portion of the employee's compensation is paid from 3247  
any bingo receipts. 3248

<u>(10) Pay consulting fees to any person in relation to</u>	3249
<u>electronic instant bingo.</u>	3250
<u>(C) No person shall sell, offer to sell, or otherwise</u>	3251
<u>provide or offer to provide an electronic instant bingo system</u>	3252
<u>to any person for use in this state unless the electronic</u>	3253
<u>instant bingo system has been approved under section 2915.15 of</u>	3254
<u>the Revised Code.</u>	3255
<u>(D) The attorney general shall adopt rules under Chapter</u>	3256
<u>119. of the Revised Code to ensure the integrity of electronic</u>	3257
<u>instant bingo, including, but not limited to, rules governing</u>	3258
<u>all of the following:</u>	3259
<u>(1) The requirements to receive a license or endorsement</u>	3260
<u>to conduct electronic instant bingo;</u>	3261
<u>(2) The location and number of electronic instant bingo</u>	3262
<u>systems in use, which shall not exceed ten in any one location;</u>	3263
<u>(3) The times when electronic instant bingo may be</u>	3264
<u>offered;</u>	3265
<u>(4) Signage requirements in facilities where electronic</u>	3266
<u>instant bingo is offered;</u>	3267
<u>(5) Electronic instant bingo device and system</u>	3268
<u>specifications, including reveal features and game themes;</u>	3269
<u>(6) Procedures and standards for the review, approval,</u>	3270
<u>inspection, and monitoring of electronic instant bingo systems,</u>	3271
<u>as described in section 2915.15 of the Revised Code;</u>	3272
<u>(7) Procedures and standards for the review and approval</u>	3273
<u>of any changes to technology, systems, or games licensed or</u>	3274
<u>permitted under this chapter;</u>	3275

(8) The fees to be charged under section 2915.15 of the Revised Code for review, approval, inspection, and monitoring of electronic instant bingo systems; 3276  
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(9) Procedures allowing the attorney general to seek a summary suspension of a license to conduct electronic instant bingo or a license to manufacture or distribute electronic instant bingo systems if the attorney general has good cause to believe that the person or organization licensed to conduct electronic instant bingo, or the person or organization licensed to manufacture or distribute electronic instant bingo systems, or any of the organization's employees, officers, directors, agents, representatives, or partners, has violated this chapter or a rule adopted under this chapter. 3279  
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(E) Whoever knowingly violates division (A), (B), or (C) of this section or a rule adopted under division (D) of this section is guilty of illegal electronic instant bingo conduct. Illegal electronic instant bingo conduct is a misdemeanor of the first degree, except that if the offender previously has been convicted of a violation of division (A) or (B) of this section or of a rule adopted under division (D) of this section, illegal instant bingo conduct is a felony of the fifth degree. 3289  
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**Sec. 2915.15.** (A) (1) Before selling, offering to sell, or otherwise providing or offering to provide an electronic instant bingo system to any person for use in this state, a manufacturer shall submit the electronic instant bingo system to an independent testing laboratory that is licensed by the state lottery commission under section 3770.02 of the Revised Code, or that is certified under section 3772.31 of the Revised Code, for testing and evaluation to determine whether the electronic instant bingo system meets the requirements of this chapter and 3297  
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of rules adopted under this chapter. The manufacturer shall pay 3306  
all costs of that testing and evaluation. 3307

(2) If the independent testing laboratory certifies that 3308  
the electronic instant bingo system meets the requirements of 3309  
this chapter and of rules adopted under this chapter, the 3310  
manufacturer may submit the electronic instant bingo system, 3311  
along with a copy of the laboratory's certification and a fee 3312  
established by the attorney general by rule under Chapter 119. 3313  
of the Revised Code, to the attorney general for review and 3314  
approval. The manufacturer also shall submit a fee established 3315  
by the attorney general by rule under Chapter 119. of the 3316  
Revised Code, which the attorney general shall use to pay the 3317  
cost of reviewing and approving electronic instant bingo systems 3318  
under division (A) of this section. 3319

(3) The attorney general shall approve the system for use 3320  
in this state if the attorney general determines that the 3321  
electronic instant bingo system meets the requirements of this 3322  
chapter and of the rules adopted under this chapter. The 3323  
attorney general shall consult the Ohio casino control 3324  
commission for assistance in determining whether an electronic 3325  
instant bingo system is prohibited for use under this chapter on 3326  
the ground that it is a slot machine. 3327

(4) An electronic instant bingo system shall be verified 3328  
and sealed by the attorney general before the electronic instant 3329  
bingo system is placed into service. 3330

(5) Before an electronic instant bingo system is removed 3331  
from service, the attorney general's seal shall be removed by 3332  
the attorney general's designee. If the seal is removed after an 3333  
electronic instant bingo system is sealed by the attorney 3334  
general but before the electronic instant bingo system is placed 3335

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

(B) Any electronic instant bingo system approved for use 3342  
in this state shall have a central server located in Ohio which 3343  
is accessible to the attorney general and shall include an 3344  
internal report management system that records information 3345  
concerning the operation of the system and that meets the 3346  
requirements adopted by the attorney general by rule under 3347  
Chapter 119. of the Revised Code. The internal report management 3348  
system shall permit the attorney general or another person 3349  
designated by the attorney general to access the internal report 3350  
management system, monitor the electronic instant bingo system, 3351  
and remotely deactivate the electronic instant bingo system or 3352  
any aspect of the system. 3353

(C) The attorney general may inspect any electronic 3354  
instant bingo system in use in this state at any time to ensure 3355  
that the system is in compliance with this chapter and with the 3356  
rules adopted under this chapter. If the attorney general 3357  
determines that any person or any electronic instant bingo 3358  
system is in violation of any provision of this chapter or of 3359  
any rule adopted under this chapter, the attorney general may 3360  
order that the violation immediately cease and may deactivate 3361  
the electronic instant bingo system or any aspect of it. 3362

(D) The attorney general may establish by rule adopted 3363  
under Chapter 119. of the Revised Code an annual fee to be paid 3364  
by distributors licensed under section 2915.081 of the Revised 3365

Code who have electronic instant bingo distributor endorsements 3366  
to their licenses in order to pay the cost of monitoring the 3367  
systems under division (B) of this section and the cost of 3368  
inspecting systems under division (C) of this section. 3369

**Sec. 3123.89.** (A) Subject to section 3770.071 of the 3370  
Revised Code, a child support enforcement agency that determines 3371  
that an obligor who is the recipient of a lottery prize award is 3372  
subject to a final and enforceable determination of default made 3373  
under sections 3123.01 to 3123.07 of the Revised Code shall 3374  
issue an intercept directive to the director of the state 3375  
lottery commission. A copy of this intercept directive shall be 3376  
sent to the obligor. 3377

(B) The intercept directive shall require the director or 3378  
the director's designee to transmit an amount or amounts from 3379  
the proceeds of the specified lottery prize award to the office 3380  
of child support in the department of job and family services. 3381  
The intercept directive also shall contain all of the following 3382  
information: 3383

(1) The name, address, and social security number or 3384  
taxpayer identification number of the obligor; 3385

(2) A statement that the obligor has been determined to be 3386  
in default under a support order; 3387

(3) The amount of the arrearage owed by the obligor as 3388  
determined by the agency. 3389

(C) After receipt of an intercept directive and in 3390  
accordance with section 3770.071 of the Revised Code, the 3391  
director or the director's designee shall deduct the amount or 3392  
amounts specified from the proceeds of the lottery prize award 3393  
referred to in the directive and transmit the amounts to the 3394

office of child support. 3395

(D) The department of job and family services shall 3396  
develop and implement a real time data match program with the 3397  
state lottery commission and its lottery sales agents and 3398  
lottery agents to identify obligors who are subject to a final 3399  
and enforceable determination of default made under sections 3400  
3123.01 to 3123.07 of the Revised Code in accordance with 3401  
section 3770.071 of the Revised Code. 3402

(E) Upon the data match program's implementation, the 3403  
department, in consultation with the commission, shall 3404  
promulgate rules to facilitate withholding, in appropriate 3405  
circumstances, by the commission or its lottery sales agents or 3406  
lottery agents of an amount sufficient to satisfy any past due 3407  
support owed by an obligor from a lottery prize award owed to 3408  
the obligor up to the amount of the award. The rules shall 3409  
describe an expedited method for withholding, and the time frame 3410  
for transmission of the amount withheld to the department. 3411

(F) As used in this section, "lottery prize award" has the 3412  
same meaning as in section 3770.10 of the Revised Code. 3413

**Sec. 3123.90.** (A) As used in this section, ~~"casino:~~ 3414

(1) "Casino facility," "casino operator," and "management 3415  
company" have the meanings defined in section 3772.01 of the 3416  
Revised Code. 3417

(2) "Sports gaming proprietor" has the meaning defined in 3418  
section 3775.01 of the Revised Code. 3419

(B) The department of job and family services shall 3420  
develop and implement a real time data match program with each 3421  
casino facility's casino operator or management company and with 3422  
each sports gaming proprietor to identify obligors who are 3423

subject to a final and enforceable determination of default made 3424  
under sections 3123.01 to 3123.07 of the Revised Code. 3425

(C) Upon the data match program's implementation, if a 3426  
~~person's~~ person receives a payout of winnings at a casino 3427  
facility ~~are~~ or from sports gaming in an amount for which 3428  
reporting to the internal revenue service of the amount is 3429  
required by section 6041 of the Internal Revenue Code, as 3430  
amended, the casino operator ~~or~~, management company, or sports 3431  
gaming proprietor shall refer to the data match program to 3432  
determine if the person entitled to the winnings is in default 3433  
under a support order. If the data match program indicates that 3434  
the person is in default, the casino operator ~~or~~, management 3435  
company, or sports gaming proprietor shall withhold from the 3436  
person's winnings an amount sufficient to satisfy any past due 3437  
support owed by the obligor identified in the data match up to 3438  
the amount of the winnings. 3439

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

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

**Sec. 3770.071.** (A) (1) If the amount of the prize money or 3448  
the cost of goods or services awarded as a lottery prize award 3449  
~~meets or exceeds the reportable winnings amounts set by 26-~~ 3450  
~~U.S.C. 6041, or a subsequent analogous section of the Internal-~~ 3451  
~~Revenue Code~~ is six hundred dollars or more, the director of the 3452  
state lottery commission or the director's designee shall 3453

require the person entitled to the prize award to affirm in 3454  
writing, under oath, or by electronic means, whether or not the 3455  
person is in default under a support order. The director or the 3456  
director's designee also may take any additional appropriate 3457  
steps to determine if the person entitled to the prize award is 3458  
in default under a support order. If the person entitled to the 3459  
prize award affirms that the person is in default under a 3460  
support order, or if the director or the director's designee 3461  
determines that the person is in default under a support order, 3462  
the director or the director's designee shall temporarily 3463  
withhold payment of the prize award and notify the child support 3464  
enforcement agency that administers the support order that the 3465  
person is entitled to a prize award, of the amount of the prize 3466  
award, and, if the prize award is to be paid in annual 3467  
installments, of the number of installments. 3468

(2) Upon receipt of the notice from the director or the 3469  
director's designee, the child support enforcement agency shall 3470  
conduct an investigation to determine whether the person 3471  
entitled to the lottery prize award is subject to a final and 3472  
enforceable determination of default made under sections 3123.01 3473  
to 3123.07 of the Revised Code. If the agency determines that 3474  
the person is so subject, it shall issue an intercept directive 3475  
as described in section 3123.89 of the Revised Code to the 3476  
director at lottery commission headquarters requiring the 3477  
director or the director's designee to deduct from any unpaid 3478  
prize award or any annual installment payment of an unpaid prize 3479  
award, a specified amount for support in satisfaction of the 3480  
support order under which the person is in default. To the 3481  
extent possible, the amount specified to be deducted under the 3482  
intercept directive shall satisfy the amount ordered for support 3483  
in the support order under which the person is in default. 3484

A child support enforcement agency shall issue an 3485  
intercept directive within thirty days from the date the 3486  
director or the director's designee notifies the agency under 3487  
division (A) (1) of this section. Within thirty days after the 3488  
date on which the agency issues the intercept directive, the 3489  
director or the director's designee shall pay the amount 3490  
specified in the intercept directive to the office of child 3491  
support in the department of job and family services. But, if 3492  
the prize award is to be paid in annual installments, the 3493  
director or the director's designee, on the date the next 3494  
installment payment is due, shall deduct the amount specified in 3495  
the intercept directive from that installment and, if necessary, 3496  
any subsequent annual installments, at the time those 3497  
installments become due and owing to the prize winner, and pay 3498  
the amount to the office of child support. 3499

(B) As used in this section: 3500

(1) "Support order" has the same meaning as in section 3501  
3119.01 of the Revised Code. 3502

(2) "Default" has the same meaning as in section 3121.01 3503  
of the Revised Code. 3504

(C) No person shall knowingly make a false affirmation or 3505  
oath required by division (A) of this section. 3506

**Sec. 3770.073.** (A) If a person is entitled to a lottery 3507  
prize award and is indebted to the state for the payment of any 3508  
tax, workers' compensation premium, unemployment contribution, 3509  
payment in lieu of unemployment contribution, certified claim 3510  
under section 131.02 or 131.021 of the Revised Code, or is 3511  
indebted to a political subdivision that has a certified claim 3512  
under section 131.02 of the Revised Code, lottery sales receipts 3513

held in trust on behalf of the state lottery commission as 3514  
described in division (H) (4) of section 3770.05 of the Revised 3515  
Code, or charge, penalty, or interest arising from these debts 3516  
and if the amount of the prize money or the cost of goods or 3517  
services awarded as a lottery prize award is ~~five thousand six~~ 3518  
hundred dollars or more, the director of the state lottery 3519  
commission, or the director's designee, shall do either of the 3520  
following: 3521

(1) If the prize award will be paid in a lump sum, deduct 3522  
from the prize award and pay to the attorney general an amount 3523  
in satisfaction of the debt and pay any remainder to that 3524  
person. If the amount of the prize award is less than the amount 3525  
of the debt, the entire amount of the prize award shall be 3526  
deducted and paid in partial satisfaction of the debt. 3527

(2) If the prize award will be paid in annual 3528  
installments, on the date the initial installment payment is 3529  
due, deduct from that installment and pay to the attorney 3530  
general an amount in satisfaction of the debt and, if necessary 3531  
to collect the full amount of the debt, do the same for any 3532  
subsequent annual installments, at the time the installments 3533  
become due and owing to the person, until the debt is fully 3534  
satisfied. 3535

(B) If a person entitled to a lottery prize award owes 3536  
more than one debt, any debt owed to the state shall be 3537  
satisfied first, subject to both section 5739.33 and division 3538  
(G) of section 5747.07 of the Revised Code having first 3539  
priority, and subject to division (C) of this section. 3540

(C) Any debt owed under section 3770.071 of the Revised 3541  
Code shall be satisfied with first priority over debts owed 3542  
under this section. 3543

(D) Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final. 3544  
3545

**Sec. 3772.01.** As used in this chapter: 3546

(A) "Applicant" means any person who applies to the commission for a license under this chapter. 3547  
3548

(B) "Casino control commission fund" means the casino control commission fund described in Section 6(C)(3)(d) of Article XV, Ohio Constitution, the money in which shall be used to fund the commission and its related affairs. 3549  
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(C) "Casino facility" means a casino facility as defined in Section 6(C)(9) of Article XV, Ohio Constitution. 3553  
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(D) "Casino game" means any slot machine or table game as defined in this chapter. 3555  
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(E) "Casino gaming" means any type of slot machine or table game wagering, using money, casino credit, or any representative of value, authorized in any of the states of Indiana, Michigan, Pennsylvania, and West Virginia as of January 1, 2009, and includes slot machine and table game wagering subsequently authorized by, but shall not be limited by, subsequent restrictions placed on such wagering in such states. "Casino gaming" does not include bingo, as authorized in Section 6 of Article XV, Ohio Constitution and conducted as of January 1, 2009, ~~or~~; horse racing where the pari-mutuel system of wagering is conducted, as authorized under the laws of this state as of January 1, 2009; or sports gaming. 3557  
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(F) "Casino gaming employee" means any employee of a casino operator or management company, but not a key employee, and as further defined in section 3772.131 of the Revised Code. 3569  
3570  
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(G) "Casino operator" means any person, trust, corporation, partnership, limited partnership, association, limited liability company, or other business enterprise that directly or indirectly holds an ownership or leasehold interest in a casino facility. "Casino operator" does not include an agency of the state, any political subdivision of the state, any person, trust, corporation, partnership, limited partnership, association, limited liability company, or other business enterprise that may have an interest in a casino facility, but who is legally or contractually restricted from conducting casino gaming.

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

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

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

(K) "Gaming agent" means a peace officer employed by the

commission that is vested with duties to enforce this chapter 3602  
and conduct other investigations into the conduct of the casino 3603  
gaming and the maintenance of the equipment that the commission 3604  
considers necessary and proper and is in compliance with section 3605  
109.77 of the Revised Code. 3606

(L) "Gaming-related vendor" means any individual, 3607  
partnership, corporation, association, trust, or any other group 3608  
of individuals, however organized, who supplies gaming-related 3609  
equipment, goods, or services to a casino operator or management 3610  
company, that are directly related to or affect casino gaming 3611  
authorized under this chapter, including, but not limited to, 3612  
the manufacture, sale, distribution, or repair of slot machines 3613  
and table game equipment. 3614

(M) "Holding company" means any corporation, firm, 3615  
partnership, limited partnership, limited liability company, 3616  
trust, or other form of business organization not a natural 3617  
person which directly or indirectly does any of the following: 3618

(1) Has the power or right to control a casino operator, 3619  
management company, or gaming-related vendor license applicant 3620  
or licensee; 3621

(2) Holds an ownership interest of five per cent or more, 3622  
as determined by the commission, in a casino operator, 3623  
management company, or gaming-related vendor license applicant 3624  
or licensee; 3625

(3) Holds voting rights with the power to vote five per 3626  
cent or more of the outstanding voting rights of a casino 3627  
operator, management company, or gaming-related vendor applicant 3628  
or licensee. 3629

(N) "Initial investment" includes costs related to 3630

demolition, engineering, architecture, design, site preparation, 3631  
construction, infrastructure improvements, land acquisition, 3632  
fixtures and equipment, insurance related to construction, and 3633  
leasehold improvements. 3634

(O) "Institutional investor" means any of the following 3635  
entities owning five per cent or more, but less than ~~fifteen-~~ 3636  
twenty-five per cent, of an ownership interest in a casino 3637  
facility, casino operator, management company, or holding 3638  
company: a corporation, bank, insurance company, pension fund or 3639  
pension fund trust, retirement fund, including funds 3640  
administered by a public agency, employees' profit-sharing fund 3641  
or employees' profit-sharing trust, any association engaged, as 3642  
a substantial part of its business or operations, in purchasing 3643  
or holding securities, including a hedge fund, mutual fund, or 3644  
private equity fund, or any trust in respect of which a bank is 3645  
trustee or cotrustee, investment company registered under the 3646  
"Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., 3647  
collective investment trust organized by banks under Part Nine 3648  
of the Rules of the Comptroller of the Currency, closed-end 3649  
investment trust, chartered or licensed life insurance company 3650  
or property and casualty insurance company, investment advisor 3651  
registered under the "Investment Advisors Act of 1940," 15 3652  
U.S.C. 80 b-1 et seq., and such other persons as the commission 3653  
may reasonably determine to qualify as an institutional investor 3654  
for reasons consistent with this chapter, and that does not 3655  
exercise control over the affairs of a licensee and its 3656  
ownership interest in a licensee is for investment purposes 3657  
only, as set forth in division (F) of section 3772.10 of the 3658  
Revised Code. 3659

(P) "Key employee" means any executive, employee, agent, 3660  
or other individual who has the power to exercise significant 3661

influence over decisions concerning any part of the operation of 3662  
a person that has applied for or holds a casino operator, 3663  
management company, or gaming-related vendor license or the 3664  
operation of a holding company of a person that has applied for 3665  
or holds a casino operator, management company, or gaming- 3666  
related vendor license, including: 3667

(1) An officer, director, trustee, partner, or an 3668  
equivalent fiduciary; 3669

(2) An individual who holds a direct or indirect ownership 3670  
interest of five per cent or more; 3671

(3) An individual who performs the function of a principal 3672  
executive officer, principal operating officer, principal 3673  
accounting officer, or an equivalent officer; 3674

(4) Any other individual the commission determines to have 3675  
the power to exercise significant influence over decisions 3676  
concerning any part of the operation. 3677

(Q) "Licensed casino operator" means a casino operator 3678  
that has been issued a license by the commission and that has 3679  
been certified annually by the commission to have paid all 3680  
applicable fees, taxes, and debts to the state. 3681

(R) "Majority ownership interest" in a license or in a 3682  
casino facility, as the case may be, means ownership of more 3683  
than fifty per cent of such license or casino facility, as the 3684  
case may be. For purposes of the foregoing, whether a majority 3685  
ownership interest is held in a license or in a casino facility, 3686  
as the case may be, shall be determined under the rules for 3687  
constructive ownership of stock provided in Treas. Reg. 1.409A- 3688  
3(i)(5)(iii) as in effect on January 1, 2009. 3689

(S) "Management company" means an organization retained by 3690

a casino operator to manage a casino facility and provide 3691  
services such as accounting, general administration, 3692  
maintenance, recruitment, and other operational services. 3693

(T) "Ohio law enforcement training fund" means the state 3694  
law enforcement training fund described in Section 6(C)(3)(f) of 3695  
Article XV, Ohio Constitution, the money in which shall be used 3696  
to enhance public safety by providing additional training 3697  
opportunities to the law enforcement community. 3698

(U) "Person" includes, but is not limited to, an 3699  
individual or a combination of individuals; a sole 3700  
proprietorship, a firm, a company, a joint venture, a 3701  
partnership of any type, a joint-stock company, a corporation of 3702  
any type, a corporate subsidiary of any type, a limited 3703  
liability company, a business trust, or any other business 3704  
entity or organization; an assignee; a receiver; a trustee in 3705  
bankruptcy; an unincorporated association, club, society, or 3706  
other unincorporated entity or organization; entities that are 3707  
disregarded for federal income tax purposes; and any other 3708  
nongovernmental, artificial, legal entity that is capable of 3709  
engaging in business. 3710

(V) "Problem casino gambling and addictions fund" means 3711  
the state problem gambling and addictions fund described in 3712  
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 3713  
in which shall be used for treatment of problem gambling and 3714  
substance abuse, and for related research. 3715

(W) "Promotional gaming credit" means a slot machine or 3716  
table game credit, discount, or other similar item issued to a 3717  
patron to enable the placement of, or increase in, a wager at a 3718  
slot machine or table game. 3719

(X) "Slot machine" means any mechanical, electrical, or 3720  
other device or machine which, upon insertion of a coin, token, 3721  
ticket, or similar object, or upon payment of any consideration, 3722  
is available to play or operate, the play or operation of which, 3723  
whether by reason of the skill of the operator or application of 3724  
the element of chance, or both, makes individual prize 3725  
determinations for individual participants in cash, premiums, 3726  
merchandise, tokens, or any thing of value, whether the payoff 3727  
is made automatically from the machine or in any other manner, 3728  
but does not include any device that is a skill-based amusement 3729  
machine, or an electronic instant bingo system, as defined in 3730  
section 2915.01 of the Revised Code. 3731

(Y) "Table game" means any game played with cards, dice, 3732  
or any mechanical, electromechanical, or electronic device or 3733  
machine for money, casino credit, or any representative of 3734  
value. "Table game" does not include slot machines. 3735

(Z) "Upfront license" means the first plenary license 3736  
issued to a casino operator. 3737

(AA) "Voluntary exclusion program" means a program 3738  
provided by the commission that allows persons to voluntarily 3739  
exclude themselves from the gaming areas of facilities under the 3740  
jurisdiction of the commission by placing their name on a 3741  
voluntary exclusion list and following the procedures set forth 3742  
by the commission. 3743

(BB) "Sports gaming," "sports gaming proprietor," "sports 3744  
gaming facility," "mobile management services provider," and 3745  
"management services provider" have the same meanings as in 3746  
section 3775.01 of the Revised Code. 3747

**Sec. 3772.02.** (A) There is hereby created the Ohio casino 3748

control commission described in Section 6(C)(4) of Article XV, 3749  
Ohio Constitution. 3750

(B) The commission shall consist of seven members 3751  
appointed within one month of September 10, 2010, by the 3752  
governor with the advice and consent of the senate. The governor 3753  
shall forward all appointments to the senate within twenty-four 3754  
hours. 3755

(1) Each commission member is eligible for reappointment 3756  
at the discretion of the governor. No commission member shall be 3757  
appointed for more than three terms in total. 3758

(2) Each commission member shall be a resident of Ohio. 3759

(3) At least one commission member shall be experienced in 3760  
law enforcement and criminal investigation. 3761

(4) At least one commission member shall be a certified 3762  
public accountant experienced in accounting and auditing. 3763

(5) At least one commission member shall be an attorney 3764  
admitted to the practice of law in Ohio. 3765

(6) At least one commission member shall be a resident of 3766  
a county where one of the casino facilities is located. 3767

(7) Not more than four commission members shall be of the 3768  
same political party. 3769

(8) No commission member shall have any affiliation with 3770  
an Ohio casino operator or facility or with a sports gaming 3771  
proprietor, mobile management services provider, or management 3772  
services provider licensed under Chapter 3775. of the Revised 3773  
Code. 3774

(C) Commission members shall serve four-year terms, except 3775

that when the governor makes initial appointments to the 3776  
commission under this chapter, the governor shall appoint three 3777  
members to serve four-year terms with not more than two such 3778  
members from the same political party, two members to serve 3779  
three-year terms with such members not being from the same 3780  
political party, and two members to serve two-year terms with 3781  
such members not being from the same political party. 3782

(D) Each commission member shall hold office from the date 3783  
of appointment until the end of the term for which the member 3784  
was appointed. Any member appointed to fill a vacancy occurring 3785  
before the expiration of the term for which the member's 3786  
predecessor was appointed shall hold office for the remainder of 3787  
the unexpired term. Any member shall continue in office after 3788  
the expiration date of the member's term until the member's 3789  
successor takes office, or until a period of sixty days has 3790  
elapsed, whichever occurs first. A vacancy in the commission 3791  
membership shall be filled in the same manner as the original 3792  
appointment. 3793

(E) The governor shall select one member to serve as 3794  
chairperson and the commission members shall select one member 3795  
from a different party than the chairperson to serve as vice- 3796  
chairperson. The governor may remove and replace the chairperson 3797  
at any time. No such member shall serve as chairperson for more 3798  
than six successive years. The vice-chairperson shall assume the 3799  
duties of the chairperson in the absence of the chairperson. The 3800  
chairperson and vice-chairperson shall perform but shall not be 3801  
limited to additional duties as are prescribed by commission 3802  
rule. 3803

(F) A commission member is not required to devote the 3804  
member's full time to membership on the commission. Beginning on 3805

September 29, 2015, each member of the commission shall receive 3806  
compensation of fifty thousand dollars per year. Beginning July 3807  
1, 2016, each member of the commission shall receive 3808  
compensation of forty thousand dollars per year. Beginning July 3809  
1, 2017, each member of the commission shall receive 3810  
compensation of thirty thousand dollars per year. Each member 3811  
shall receive the member's actual and necessary expenses 3812  
incurred in the discharge of the member's official duties. 3813

(G) The governor shall not appoint an individual to the 3814  
commission, and an individual shall not serve on the commission, 3815  
if the individual ~~has been convicted of or pleaded guilty or no-~~ 3816  
~~contest to a disqualifying offense as defined in~~ is ineligible 3817  
to be appointed or retained under section 3772.07 of the Revised 3818  
Code. ~~Members coming~~ A member who comes under indictment or bill 3819  
of information of ~~a disqualifying~~ an offense that, if the member 3820  
were convicted of the offense, would make the member ineligible 3821  
to be appointed or retained under that section shall resign from 3822  
the commission immediately upon indictment. 3823

(H) At least five commission members shall be present for 3824  
the commission to meet. The concurrence of four members is 3825  
necessary for the commission to take any action. All members 3826  
shall vote on the adoption of rules, and the approval of, and 3827  
the suspension or revocation of, the licenses of casino 3828  
operators or management companies, unless a member has a written 3829  
leave of absence filed with and approved by the chairperson. 3830

(I) A commission member may be removed or suspended from 3831  
office in accordance with section 3.04 of the Revised Code. 3832

(J) Each commission member, before entering upon the 3833  
discharge of the member's official duties, shall make an oath to 3834  
uphold the Ohio Constitution and laws of the state of Ohio and 3835

shall give a bond, payable by the commission, to the treasurer 3836  
of state, in the sum of ten thousand dollars with sufficient 3837  
sureties to be approved by the treasurer of state, which bond 3838  
shall be filed with the secretary of state. 3839

(K) The commission shall hold one regular meeting each 3840  
month and shall convene other meetings at the request of the 3841  
chairperson or a majority of the members. A member who fails to 3842  
attend at least three-fifths of the regular and special meetings 3843  
of the commission during any two-year period forfeits membership 3844  
on the commission. All meetings of the commission shall be open 3845  
meetings under section 121.22 of the Revised Code except as 3846  
otherwise allowed by law. 3847

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 3848  
of the Revised Code, the commission is exempt from the 3849  
requirements of sections 101.82 to 101.87 of the Revised Code. 3850

**Sec. 3772.03.** (A) To ensure the integrity of casino 3851  
gaming, the commission shall have authority to complete the 3852  
functions of licensing, regulating, investigating, and 3853  
penalizing casino operators, management companies, holding 3854  
companies, key employees, casino gaming employees, and gaming- 3855  
related vendors. The commission also shall have jurisdiction 3856  
over all persons participating in casino gaming authorized by 3857  
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 3858

(B) All rules adopted by the commission under this chapter 3859  
shall be adopted under procedures established in Chapter 119. of 3860  
the Revised Code. The commission may contract for the services 3861  
of experts and consultants to assist the commission in carrying 3862  
out its duties under this section. 3863

(C) The commission shall adopt rules as are necessary for 3864

completing the functions stated in division (A) of this section 3865  
and for addressing the subjects enumerated in division (D) of 3866  
this section. 3867

(D) The commission shall adopt, and as advisable and 3868  
necessary shall amend or repeal, rules that include all of the 3869  
following: 3870

(1) The prevention of practices detrimental to the public 3871  
interest; 3872

(2) Prescribing the method of applying, and the form of 3873  
application, that an applicant for a license under this chapter 3874  
must follow as otherwise described in this chapter; 3875

(3) Prescribing the information to be furnished by an 3876  
applicant or licensee as described in section 3772.11 of the 3877  
Revised Code; 3878

(4) Describing the certification standards and duties of 3879  
an independent testing laboratory certified under section 3880  
3772.31 of the Revised Code and the relationship between the 3881  
commission, the laboratory, the gaming-related vendor, and the 3882  
casino operator; 3883

(5) The minimum amount of insurance that must be 3884  
maintained by a casino operator, management company, holding 3885  
company, or gaming-related vendor; 3886

(6) The approval process for a significant change in 3887  
ownership or transfer of control of a licensee as provided in 3888  
section 3772.091 of the Revised Code; 3889

(7) The design of gaming supplies, devices, and equipment 3890  
to be distributed by gaming-related vendors; 3891

(8) Identifying the casino gaming that is permitted, 3892

identifying the gaming supplies, devices, and equipment, that 3893  
are permitted, defining the area in which the permitted casino 3894  
gaming may be conducted, and specifying the method of operation 3895  
according to which the permitted casino gaming is to be 3896  
conducted as provided in section 3772.20 of the Revised Code, 3897  
and requiring gaming devices and equipment to meet the standards 3898  
of this state; 3899

(9) Tournament play in any casino facility; 3900

(10) Establishing and implementing a voluntary exclusion 3901  
program that provides all of the following: 3902

(a) Except as provided by commission rule, a person who 3903  
participates in the program shall agree to refrain from entering 3904  
a casino facility. 3905

(b) The name of a person participating in the program 3906  
shall be included on a list of persons excluded from all casino 3907  
facilities. 3908

(c) Except as provided by commission rule, no person who 3909  
participates in the program shall petition the commission for 3910  
admittance into a casino facility. 3911

(d) The list of persons participating in the program and 3912  
the personal information of those persons shall be confidential 3913  
and shall only be disseminated by the commission to ~~a casino~~ 3914  
~~operator and the operators, sports gaming proprietors, and their~~ 3915  
agents and employees ~~of the casino operator~~ for purposes of 3916  
enforcement and to other entities, upon request of the 3917  
participant and agreement by the commission. 3918

(e) A casino operator shall make all reasonable attempts 3919  
as determined by the commission to cease all direct marketing 3920  
efforts to a person participating in the program. 3921

(f) A casino operator shall not cash the check of a person 3922  
participating in the program or extend credit to the person in 3923  
any manner. However, the program shall not exclude a casino 3924  
operator from seeking the payment of a debt accrued by a person 3925  
before participating in the program. 3926

(g) Any and all locations at which a person may register 3927  
as a participant in the program shall be published. 3928

(11) Requiring the commission to adopt standards regarding 3929  
the marketing materials of a licensed casino operator, including 3930  
allowing the commission to prohibit marketing materials that are 3931  
contrary to the adopted standards; 3932

(12) Requiring that the records, including financial 3933  
statements, of any casino operator, management company, holding 3934  
company, and gaming-related vendor be maintained in the manner 3935  
prescribed by the commission and made available for inspection 3936  
upon demand by the commission, but shall be subject to section 3937  
3772.16 of the Revised Code; 3938

(13) Permitting a licensed casino operator, management 3939  
company, key employee, or casino gaming employee to question a 3940  
person suspected of violating this chapter; 3941

(14) The chips, tokens, tickets, electronic cards, or 3942  
similar objects that may be purchased by means of an agreement 3943  
under which credit is extended to a wagerer by a casino 3944  
operator; 3945

(15) Establishing standards for provisional key employee 3946  
licenses for a person who is required to be licensed as a key 3947  
employee and is in exigent circumstances and standards for 3948  
provisional licenses for casino gaming employees who submit 3949  
complete applications and are compliant under an instant 3950

background check. A provisional license shall be valid not 3951  
longer than three months. A provisional license may be renewed 3952  
one time, at the commission's discretion, for an additional 3953  
three months. In establishing standards with regard to instant 3954  
background checks the commission shall take notice of criminal 3955  
records checks as they are conducted under section 311.41 of the 3956  
Revised Code using electronic fingerprint reading devices. 3957

(16) Establishing approval procedures for third-party 3958  
engineering or accounting firms, as described in section 3772.09 3959  
of the Revised Code; 3960

(17) Prescribing the manner in which winnings, 3961  
compensation from casino gaming, and gross revenue must be 3962  
computed and reported by a licensee as described in Chapter 3963  
5753. of the Revised Code; 3964

(18) Prescribing conditions under which a licensee's 3965  
license may be suspended or revoked as described in section 3966  
3772.04 of the Revised Code; 3967

(19) Prescribing the manner and procedure of all hearings 3968  
to be conducted by the commission or by any hearing examiner; 3969

(20) Prescribing technical standards and requirements that 3970  
are to be met by security and surveillance equipment that is 3971  
used at and standards and requirements to be met by personnel 3972  
who are employed at casino facilities, and standards and 3973  
requirements for the provision of security at and surveillance 3974  
of casino facilities; 3975

(21) Prescribing requirements for a casino operator to 3976  
provide unarmed security services at a casino facility by 3977  
licensed casino employees, and the training that shall be 3978  
completed by these employees; 3979

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

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

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

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

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

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

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

this chapter. 4009

(E) The commission shall employ and assign gaming agents 4010  
as necessary to assist the commission in carrying out the duties 4011  
of this chapter and ~~Chapter~~ Chapters 2915. and 3775. of the 4012  
Revised Code. In order to maintain employment as a gaming agent, 4013  
the gaming agent shall successfully complete all continuing 4014  
training programs required by the commission and shall not have 4015  
been convicted of or pleaded guilty or no contest to a 4016  
~~disqualifying an offense as defined in that makes the gaming~~ 4017  
agent ineligible for appointment or retention under section 4018  
3772.07 of the Revised Code. 4019

(F) The commission, as a law enforcement agency, and its 4020  
gaming agents, as law enforcement officers as defined in section 4021  
2901.01 of the Revised Code, shall have authority with regard to 4022  
the detection and investigation of, the seizure of evidence 4023  
allegedly relating to, and the apprehension and arrest of 4024  
persons allegedly committing violations of this chapter or 4025  
gambling offenses as defined in section 2915.01 of the Revised 4026  
Code or violations of any other law of this state that may 4027  
affect the integrity of casino gaming ~~or,~~ the operation of 4028  
skill-based amusement machines, or the operation of sports 4029  
gaming, and shall have access to casino facilities, ~~and~~ skill- 4030  
based amusement machine facilities, and sports gaming facilities 4031  
to carry out the requirements of this chapter and Chapter 3775. 4032  
of the Revised Code. 4033

(G) The commission may eject or exclude or authorize the 4034  
ejection or exclusion of and a gaming agent may eject a person 4035  
from a casino facility for any of the following reasons: 4036

(1) The person's name is on the list of persons 4037  
voluntarily excluding themselves from all casinos in a program 4038

established according to rules adopted by the commission; 4039

(2) The person violates or conspires to violate this 4040  
chapter or a rule adopted thereunder; or 4041

(3) The commission determines that the person's conduct or 4042  
reputation is such that the person's presence within a casino 4043  
facility may call into question the honesty and integrity of the 4044  
casino gaming operations or interfere with the orderly conduct 4045  
of the casino gaming operations. 4046

(H) A person, other than a person participating in a 4047  
voluntary exclusion program, may petition the commission for a 4048  
public hearing on the person's ejection or exclusion under this 4049  
chapter. 4050

(I) A casino operator or management company shall have the 4051  
same authority to eject or exclude a person from the management 4052  
company's casino facilities as authorized in division (G) of 4053  
this section. The licensee shall immediately notify the 4054  
commission of an ejection or exclusion. 4055

(J) The commission shall submit a written annual report 4056  
with the governor, president and minority leader of the senate, 4057  
and the speaker and minority leader of the house of 4058  
representatives before the first day of September each year. The 4059  
annual report shall cover the previous fiscal year and shall 4060  
include all of the following: 4061

(1) A statement describing the receipts and disbursements 4062  
of the commission; 4063

(2) Relevant financial data regarding casino gaming, 4064  
including gross revenues and disbursements made under this 4065  
chapter; 4066

(3) Actions taken by the commission;	4067
(4) An update on casino operators', management companies', and holding companies' compulsive and problem gambling plans and the voluntary exclusion program and list;	4068 4069 4070
(5) Information regarding prosecutions for conduct described in division (H) of section 3772.99 of the Revised Code, including, but not limited to, the total number of prosecutions commenced and the name of each person prosecuted;	4071 4072 4073 4074
(6) Any additional information that the commission considers useful or that the governor, president or minority leader of the senate, speaker or minority leader of the house of representatives requests.	4075 4076 4077 4078
(K) To ensure the integrity of skill-based amusement machine operations, the commission shall have jurisdiction over all persons conducting or participating in the conduct of skill-based amusement machine operations authorized by this chapter and Chapter 2915. of the Revised Code, including the authority to complete the functions of licensing, regulating, investigating, and penalizing those persons in a manner that is consistent with the commission's authority to do the same with respect to casino gaming. To carry out this division, the commission may adopt rules under Chapter 119. of the Revised Code, including rules establishing fees and penalties related to the operation of skill-based amusement machines.	4079 4080 4081 4082 4083 4084 4085 4086 4087 4088 4089 4090
(L) To ensure the integrity of fantasy contests, the commission shall have jurisdiction over all persons conducting or participating in the conduct of a fantasy contest authorized by Chapter 3774. of the Revised Code, including the authority to license, regulate, investigate, and penalize those persons in a	4091 4092 4093 4094 4095

manner that is consistent with the commission's authority to do 4096  
the same with respect to skill-based amusement machines. To 4097  
carry out this division, the commission may adopt rules under 4098  
Chapter 119. of the Revised Code, including rules establishing 4099  
fees and penalties related to the operation of fantasy contests. 4100

(M) All fees imposed pursuant to the rules adopted under 4101  
divisions (K) and (L) of this section shall be deposited into 4102  
the casino control commission fund. 4103

**Sec. 3772.062.** (A) (1) The executive director of the 4104  
commission shall enter into an agreement with the department of 4105  
mental health and addiction services under which the department 4106  
provides a program of gambling and addiction services, including 4107  
services to alleviate problem sports gaming, on behalf of the 4108  
commission. 4109

(2) The commission shall use the moneys in the problem 4110  
sports gaming fund established under section 5753.031 of the 4111  
Revised Code for the purpose of paying the costs of program 4112  
services to alleviate problem sports gaming in this state. 4113

(B) The executive director of the commission, in 4114  
conjunction with the department of mental health and addiction 4115  
services and the state lottery commission, shall establish, 4116  
operate, and publicize an in-state, toll-free telephone number 4117  
Ohio residents may call to obtain basic information about 4118  
problem gambling, the gambling addiction services available to 4119  
problem gamblers, and how a problem gambler may obtain help. The 4120  
telephone number shall be staffed twenty-four hours per day, 4121  
seven days a week, to respond to inquiries and provide that 4122  
information. The costs of establishing, operating, and 4123  
publicizing the telephone number shall be paid for with money in 4124  
the problem casino gambling and addictions fund. 4125

**Sec. 3772.07.** The following appointing or licensing 4126  
authorities shall obtain a criminal records check of the person 4127  
who is to be appointed or licensed: 4128

(A) The governor, before appointing an individual as a 4129  
member of the commission; 4130

(B) The commission, before appointing an individual as 4131  
executive director or a gaming agent; 4132

(C) The commission, before issuing a license for a key 4133  
employee or casino gaming employee, and before issuing a license 4134  
for each investor, except an institutional investor, for a 4135  
casino operator, management company, holding company, or gaming- 4136  
related vendor; 4137

(D) The executive director, before appointing an 4138  
individual as a professional, technical, or clerical employee of 4139  
the commission. 4140

Thereafter, such an appointing or licensing authority 4141  
shall obtain a criminal records check of the same individual at 4142  
three-year intervals. 4143

The appointing or licensing authority shall make available 4144  
to each person of whom a criminal records check is required a 4145  
copy of the form and the standard fingerprint impression sheet 4146  
prescribed under divisions (C) (1) and (2) of section 109.572 of 4147  
the Revised Code. The person shall complete the form and 4148  
impression sheet and return them as directed by the appointing 4149  
or licensing authority. If a person fails to complete and return 4150  
the form and impression sheet within a reasonable time, the 4151  
person is ineligible to be appointed or licensed or to continue 4152  
in the appointment or licensure. 4153

The appointing or licensing authority shall cause the 4154

completed form and impression sheet to be forwarded to the 4155  
superintendent of the bureau of criminal identification and 4156  
investigation. The appointing or licensing authority shall 4157  
request the superintendent also to obtain information from the 4158  
federal bureau of investigation, including fingerprint-based 4159  
checks of the national crime information databases, and from 4160  
other states and the federal government under the national crime 4161  
prevention and privacy compact as part of the criminal records 4162  
check. 4163

For all criminal records checks conducted under this 4164  
section, the applicant for a casino operator, management 4165  
company, holding company, gaming-related vendor, key employee, 4166  
or casino gaming employee license shall pay the fee charged by 4167  
the bureau of criminal identification and investigation or by a 4168  
vendor approved by the bureau to conduct a criminal records 4169  
check based on the applicant's fingerprints in accordance with 4170  
division (A) (15) of section 109.572 of the Revised Code. If the 4171  
applicant for a key employee or casino gaming employee license 4172  
is applying at the request of a casino operator, management 4173  
company, holding company, or gaming-related vendor, the casino 4174  
operator, management company, holding company, or gaming-related 4175  
vendor shall pay the fee charged for all criminal records checks 4176  
conducted under this section. 4177

The appointing or licensing authority shall review the 4178  
results of a criminal records check. An appointee for a 4179  
commission member shall forward the results of the criminal 4180  
records check to the president of the senate before the senate 4181  
advises and consents to the appointment of the commission 4182  
member. The appointing authority shall not appoint or retain the 4183  
appointment of a person a criminal records check discloses has 4184  
been convicted of or has pleaded guilty or no contest to any 4185

gambling offense, any theft offense, any offense having an 4186  
element of fraud or misrepresentation, any offense having an 4187  
element of moral turpitude, and any felony not otherwise 4188  
included in the foregoing list, except as otherwise provided in 4189  
section 3772.10 of the Revised Code. The licensing authority 4190  
shall not license a person if a criminal records check discloses 4191  
that the person has been convicted of a disqualifying offense. 4192  
As used in this section, "disqualifying offense" means a 4193  
disqualifying offense as determined by the licensing authority 4194  
under section 9.79 of the Revised Code. 4195

The report of a criminal records check is not a public 4196  
record that is open to public inspection and copying. The 4197  
commission shall not make the report available to any person 4198  
other than the person who was the subject of the criminal 4199  
records check; an appointing or licensing authority; a member, 4200  
the executive director, or an employee of the commission; or any 4201  
court or agency, including a hearing examiner, in a judicial or 4202  
administrative proceeding relating to the person's employment or 4203  
application for a license under this chapter. 4204

Sec. 3772.37. (A) Pursuant to section 131.02 of the 4205  
Revised Code, the attorney general shall develop and implement a 4206  
real time data match program and make it available to each 4207  
casino operator, management company, and sports gaming 4208  
proprietor to identify patrons who owe amounts to the state or a 4209  
political subdivision. 4210

(B) (1) Before disbursing any casino winnings or sports 4211  
gaming winnings to a patron in an amount for which reporting to 4212  
the internal revenue service of the amount is required by 4213  
section 6041 of the Internal Revenue Code, as amended, a casino 4214  
operator, management company, or sports gaming proprietor shall 4215

consult the data match program to determine whether the patron 4216  
owes any amounts to the state or a political subdivision. If the 4217  
data match program indicates that the patron owes any amounts to 4218  
the state or a political subdivision, the casino operator, 4219  
management company, or sports gaming proprietor shall withhold 4220  
from the patron's winnings an amount sufficient to satisfy those 4221  
amounts, up to the amount of the winnings. 4222

(2) If the data match program described in section 3123.90 4223  
of the Revised Code indicates that the patron also is in default 4224  
under a support order, the casino operator, management company, 4225  
or sports gaming proprietor shall transmit to the department of 4226  
job and family services an amount sufficient to satisfy any past 4227  
due support owed by the patron, up to the amount of the 4228  
winnings, before transmitting any remaining amount to the 4229  
attorney general under division (C) of this section. 4230

(C) (1) Not later than fourteen days after withholding an 4231  
amount under division (B) of this section, the casino operator, 4232  
management company, or sports gaming proprietor shall transmit 4233  
to the attorney general any amount withheld and not already 4234  
disbursed to the department of job and family services under 4235  
section 3123.90 of the Revised Code as payment on the amount 4236  
owed. 4237

(2) If the patron owes more than one amount to the state 4238  
or a political subdivision as identified by the data match 4239  
program described in this section, the amount owed to the state 4240  
shall be satisfied first, except that any amounts owed under 4241  
section 5739.33 and division (G) of section 5747.07 of the 4242  
Revised Code shall have first priority. 4243

(D) Except as otherwise provided in section 131.021 of the 4244  
Revised Code, this section applies only to amounts owed that 4245

have become final. 4246

(E) The attorney general, in consultation with the 4247  
commission, may adopt rules under Chapter 119. of the Revised 4248  
Code as necessary to implement this section. 4249

**Sec. 3775.01. As used in this chapter:** 4250

(A) "Collegiate sport or athletic event" means a sport or 4251  
athletic event offered or sponsored by, or played in connection 4252  
with, a public or private institution that offers educational 4253  
services beyond the secondary level. 4254

(B) "Commission" means the Ohio casino control commission. 4255

(C) "Esports event" means an organized video game 4256  
competition that is regulated by a sports governing body and 4257  
that is held between professional players who play individually 4258  
or as teams. 4259

(D) (1) "Mobile management services provider" means a 4260  
person that contracts with a type A sports gaming proprietor 4261  
under section 3775.05 of the Revised Code to operate sports 4262  
gaming on behalf of the sports gaming proprietor and that is 4263  
licensed by the Ohio casino control commission as a mobile 4264  
management services provider under that section. 4265

(2) "Management services provider" means a person that 4266  
contracts with a type B sports gaming proprietor under section 4267  
3775.051 of the Revised Code to operate sports gaming on behalf 4268  
of the sports gaming proprietor and that is licensed by the Ohio 4269  
casino control commission as a management services provider 4270  
under that section. 4271

(E) "Online sports pool" means sports gaming in which a 4272  
wager on a sporting event is made through a computer or mobile 4273

device and accepted through an online gaming web site that is 4274  
operated by a type A sports gaming proprietor or mobile 4275  
management services provider. 4276

(F) "Professional sport or athletic event" means an event 4277  
at which two or more persons participate in sports or athletic 4278  
events and receive compensation, or the potential for 4279  
compensation based on their performance, in excess of actual 4280  
expenses for their participation in the event. 4281

(G) "Professional sports organization" means any of the 4282  
following: 4283

(1) The owner of a professional sports team in this state 4284  
that is a member of the national football league, the national 4285  
hockey league, major league baseball, or the national basketball 4286  
association; 4287

(2) The owner of a sports facility in this state that 4288  
hosts an annual tournament on the professional golf association 4289  
tour; 4290

(3) A promoter of a national association for a stock car 4291  
auto racing national touring race conducted in this state. 4292

(H) "Promotional gaming credit" means a credit, discount, 4293  
or other similar item issued to a patron to enable the placement 4294  
of, or increase in, a wager on a sporting event. 4295

(I) (1) Except as otherwise provided in divisions (I) (2) 4296  
and (3) of this section, "sporting event" means any professional 4297  
sport or athletic event, any collegiate sport or athletic event, 4298  
any Olympic or international sports competition event, any motor 4299  
race event, any horse race, any esports event, or any other 4300  
special event the Ohio casino control commission authorizes for 4301  
sports gaming, the individual performance statistics of athletes 4302

or participants in such an event, or a combination of those. 4303

(2) "Sporting event" does not include an event for primary 4304  
or secondary school students, whether conducted or sponsored by 4305  
a primary or secondary school or by another person, or the 4306  
individual performance statistics of athletes or participants in 4307  
such an event. 4308

(3) "Sporting event" includes an event that involves 4309  
athletes or participants who are under eighteen years of age, or 4310  
the individual performance statistics of athletes or 4311  
participants in the event, only if the Ohio casino control 4312  
commission authorizes the event for sports gaming. 4313

(J) (1) "Sports gaming" means the business of accepting 4314  
wagers on sporting events. 4315

(2) (a) With respect to sports gaming offered by a type A 4316  
or type B sports gaming proprietor, except as otherwise provided 4317  
in division (J) (3) of this section, "sports gaming" includes any 4318  
system or method of wagering on sporting events that the Ohio 4319  
casino control commission approves, including exchange wagering, 4320  
parlays, spreads, over-under, moneyline, in-game wagering, 4321  
single game bets, teaser bets, in-play bets, proposition bets, 4322  
pools, pari-mutuel sports wagering pools, or straight bets. 4323

(b) With respect to sports gaming offered by a type C 4324  
sports gaming proprietor, "sports gaming" includes only spread, 4325  
over-under, and moneyline wagering on sporting events, as 4326  
approved by the Ohio casino control commission. 4327

(3) "Sports gaming" does not include any of the following: 4328

(a) Pari-mutuel betting on the outcome of a horse race, as 4329  
authorized under Chapter 3769. of the Revised Code; 4330

(b) Lottery games authorized under Chapter 3770. of the 4331  
Revised Code, including video lottery terminals; 4332

(c) Casino gaming authorized under division (C) of Section 4333  
6 of Article XV, Ohio Constitution and Chapter 3772. of the 4334  
Revised Code; 4335

(d) Fantasy contests authorized under Chapter 3774. of the 4336  
Revised Code. 4337

(K) "Sports gaming equipment" means any of the following 4338  
that directly relate to or affect, or are used or consumed in, 4339  
the operation of sports gaming: 4340

(1) Any mechanical, electronic, or other device, 4341  
mechanism, or equipment, including a self-service sports gaming 4342  
terminal; 4343

(2) Any software, application, components, or other goods; 4344

(3) Anything to be installed or used on a patron's 4345  
personal device. 4346

(L) "Sports gaming facility" means a designated area of a 4347  
building or structure in which patrons may place wagers on 4348  
sporting events with a type B sports gaming proprietor either in 4349  
person or using self-service sports gaming terminals. 4350

(M) "Sports gaming license" means a sports gaming 4351  
proprietor license, a mobile management services provider 4352  
license, a management services provider license, a sports gaming 4353  
occupational license, a type C sports gaming host license, or a 4354  
sports gaming supplier license issued by the Ohio casino control 4355  
commission under this chapter. 4356

(N) "Sports gaming licensee" means a person who holds a 4357  
valid sports gaming license. 4358

(O) "Sports gaming proprietor" means a person licensed by 4359  
the Ohio casino control commission to offer sports gaming in 4360  
this state as a type A, type B, or type C sports gaming 4361  
proprietor. 4362

(P) "Sports gaming receipts" has the same meaning as in 4363  
section 5753.01 of the Revised Code. 4364

(Q) (1) "Sports gaming supplier" means a person or entity 4365  
that provides sports gaming equipment or related services to a 4366  
sports gaming proprietor, mobile management services provider, 4367  
or management services provider, including providing services, 4368  
directly or indirectly, that are necessary to create a betting 4369  
market or to determine bet outcomes. 4370

(2) A sports gaming supplier that provides sports gaming 4371  
equipment or services to be used through a sports gaming 4372  
proprietor, mobile management services provider, or management 4373  
services provider is not considered a sports gaming proprietor, 4374  
mobile management services provider, or management services 4375  
provider solely on that basis. 4376

(3) A sports governing body that provides raw statistical 4377  
match data concerning its own sporting event to a sports gaming 4378  
proprietor, mobile management services provider, management 4379  
services provider, or sports gaming supplier is not considered a 4380  
sports gaming supplier solely on that basis. 4381

(R) "Sports governing body" means a regional, national, or 4382  
international organization having ultimate authority over the 4383  
rules and codes of conduct with respect to a sporting event and 4384  
the participants in the sporting event. 4385

(S) "Type A sports gaming proprietor" means a sports 4386  
gaming proprietor licensed by the Ohio casino control commission 4387

to offer sports gaming through an online sports pool. 4388

(T) "Type B sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming at a sports gaming facility. 4389  
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(U) "Type C sports gaming proprietor" means a sports gaming proprietor licensed by the Ohio casino control commission to offer sports gaming through self-service sports gaming terminals located at type C sports gaming hosts' facilities. 4392  
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(V) "Type C sports gaming host" means the owner of a facility with a class D liquor permit issued under Chapter 4303. of the Revised Code who is licensed by the Ohio casino control commission to offer sports gaming at the facility through a type C sports gaming proprietor. 4396  
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(W) "Wager" or "bet" means to risk a sum of money or thing of value on an uncertain occurrence. 4401  
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**Sec. 3775.02.** (A) The Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the conduct of sports gaming authorized by this chapter, 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. 4403  
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(B) The commission shall adopt rules that include all of the following: 4412  
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(1) Procedures for a sports gaming proprietor to accept wagers on a sporting event or series of sporting events; 4414  
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<u>(2) The types of wagering tickets sports gaming</u>	4416
<u>proprietors are to use;</u>	4417
<u>(3) The manner in which sports gaming proprietors are to</u>	4418
<u>issue tickets;</u>	4419
<u>(4) The type of records sports gaming licensees are to</u>	4420
<u>keep;</u>	4421
<u>(5) The system to be used to place a wager with a sports</u>	4422
<u>gaming proprietor;</u>	4423
<u>(6) The manner in which sports gaming proprietors must</u>	4424
<u>verify that their patrons are at least twenty-one years of age;</u>	4425
<u>(7) Protections for a player placing a wager with a sports</u>	4426
<u>gaming proprietor;</u>	4427
<u>(8) Measures to promote responsible sports gaming;</u>	4428
<u>(9) Penalties and fines for violating this section or</u>	4429
<u>rules adopted under this section;</u>	4430
<u>(10) Restrictions to ensure that sports gaming</u>	4431
<u>proprietors' advertisements for sports gaming meet all of the</u>	4432
<u>following requirements:</u>	4433
<u>(a) They do not target individuals under twenty-one years</u>	4434
<u>of age, other individuals who are ineligible to participate in</u>	4435
<u>sports gaming, problem gamblers, or other vulnerable</u>	4436
<u>individuals;</u>	4437
<u>(b) They disclose the identity of the sports gaming</u>	4438
<u>proprietor;</u>	4439
<u>(c) They provide information about how to access resources</u>	4440
<u>related to problem gambling;</u>	4441
<u>(d) They are not false, misleading, or deceptive to a</u>	4442

reasonable consumer. 4443

(11) Requirements concerning the size, furnishings, and 4444  
equipment of a sports gaming facility and the minimum capital 4445  
investment in a sports gaming facility that is necessary to 4446  
ensure that it generates strong economic development; 4447

(12) Any other procedure or thing the commission 4448  
determines necessary to ensure the integrity of sports gaming 4449  
regulated by the commission. 4450

(C) (1) The commission may, independently or at the request 4451  
of any person, including a sports governing body, adopt rules to 4452  
prohibit or restrict sports gaming proprietors from accepting 4453  
wagers on a particular sporting event or to prohibit or restrict 4454  
sports gaming proprietors from accepting a particular type of 4455  
wager. 4456

(2) The commission shall adopt rules prescribing a process 4457  
by which the commission may prohibit or restrict sports gaming 4458  
proprietors from accepting wagers on a particular sporting event 4459  
or prohibit or restrict sports gaming proprietors from accepting 4460  
a particular type of wager on a temporary emergency basis 4461  
instead of by rule. 4462

(3) (a) A sports governing body may formally request the 4463  
commission to prohibit or restrict sports gaming proprietors 4464  
from accepting wagers on a particular sporting event or to 4465  
prohibit or restrict sports gaming proprietors from accepting a 4466  
particular type of wager. The sports governing body shall submit 4467  
the formal request in the form and manner prescribed by the 4468  
commission. Upon receiving the request, the commission promptly 4469  
shall send written notice of the request to every sports gaming 4470  
proprietor and shall consider any timely response submitted by a 4471

sports gaming proprietor. 4472

(b) If the commission determines that the sports governing 4473  
body has shown good cause through its formal request to grant 4474  
the requested prohibition or restriction, the commission 4475  
promptly shall adopt the prohibition or restriction. 4476

(c) If the commission determines that the sports governing 4477  
body has not shown good cause through its formal request to 4478  
grant the requested prohibition or restriction, the commission 4479  
promptly shall provide the sports governing body with notice and 4480  
an opportunity for a hearing to offer further evidence in 4481  
support of granting the requested prohibition or restriction. 4482

(D) The commission shall adopt rules establishing minimum 4483  
internal control standards for the administration of sports 4484  
gaming proprietors' operations, sports gaming equipment, 4485  
systems, or other items used by sports gaming proprietors to 4486  
conduct sports gaming, and the maintenance of sports gaming 4487  
proprietors' financial records and other required records. The 4488  
commission may approve minimum internal control standards 4489  
proposed by sports gaming proprietors. 4490

(E) (1) The commission shall approve all sports gaming 4491  
equipment and each form, variation, or composite of sports 4492  
gaming to be used by sports gaming proprietors. 4493

(2) (a) Before approving a piece of sports gaming equipment 4494  
or a form, variation, or composite of sports gaming, the 4495  
commission shall require it to undergo scientific testing or 4496  
technical evaluation, as the commission determines appropriate. 4497  
The commission may require the testing or evaluation to be 4498  
conducted at the expense of the sports gaming supplier or sports 4499  
gaming proprietor, as applicable, by an independent testing 4500

laboratory certified by the commission. 4501

(b) The commission may certify an independent testing 4502  
laboratory to test and evaluate sports gaming equipment and 4503  
forms, variations, or composites of sports gaming if both of the 4504  
following apply: 4505

(i) The laboratory is competent and qualified to 4506  
scientifically test and technically evaluate sports gaming 4507  
equipment and forms, variations, or composites of sports gaming 4508  
for compliance with this chapter and with the rules of the 4509  
commission and otherwise to perform the functions assigned to 4510  
the laboratory by the commission; 4511

(ii) The laboratory is not owned or controlled by, is not 4512  
affiliated with, and does not have any interest in a sports 4513  
gaming proprietor, mobile management services provider, 4514  
management services provider, sports gaming supplier, or sports 4515  
governing body. 4516

(c) The commission shall adopt rules prescribing the 4517  
certification standards, fees, and duties that apply to a 4518  
certified independent testing laboratory under division (E) of 4519  
this section. 4520

(3) The commission shall adopt rules requiring sports 4521  
gaming licensees and sports gaming facilities to use only 4522  
approved sports gaming equipment acquired from a licensed sports 4523  
gaming supplier and to use only approved forms, variations, or 4524  
composites of sports gaming. 4525

(F) (1) The commission shall determine a person's 4526  
eligibility to hold or renew a sports gaming license under this 4527  
chapter, shall issue all sports gaming licenses, and shall 4528  
maintain a record of all sports gaming licenses issued under 4529

this chapter. 4530

(2) The commission shall conduct a complete investigation 4531  
of each applicant for a sports gaming license to determine 4532  
whether the applicant meets the requirements of this chapter and 4533  
of the commission's rules each time the applicant applies for an 4534  
initial or renewed sports gaming license. The commission may 4535  
initiate an additional licensing investigation or adjudication 4536  
or reopen an existing licensing investigation or adjudication at 4537  
any time. 4538

(G) (1) Except as otherwise provided in division (G) (2) of 4539  
this section, the commission shall levy and collect all fees and 4540  
surcharges imposed under this chapter and rules adopted under 4541  
this chapter and shall deposit all moneys collected in the 4542  
casino control commission fund created under section 5753.03 of 4543  
the Revised Code. 4544

(2) The commission shall levy and collect fines for 4545  
noncriminal violations of the provisions of this chapter and of 4546  
rules adopted under this chapter. The commission shall deposit 4547  
all such fines, along with the license fees described in 4548  
division (D) of section 3775.04, division (B) (3) of section 4549  
3775.05, and division (B) (3) of section 3775.051 of the Revised 4550  
Code, in the sports gaming revenue fund created under section 4551  
5753.031 of the Revised Code. 4552

(H) The commission, in an adjudication conducted under 4553  
Chapter 119. of the Revised Code, may penalize, limit, 4554  
condition, restrict, suspend, revoke, deny, or refuse to renew 4555  
any sports gaming license. The commission may take into account 4556  
any relevant aggravating or mitigating factors without in any 4557  
manner limiting the commission's authority to impose the level 4558  
and type of discipline the commission considers appropriate. 4559

(I) (1) The commission shall monitor all sports gaming 4560  
conducted in this state by sports gaming proprietors, or shall 4561  
contract with an independent integrity monitoring provider for 4562  
that purpose, in order to identify any unusual betting 4563  
activities or patterns that may indicate a need for further 4564  
investigation. The commission shall require each sports gaming 4565  
proprietor to participate in the monitoring system as part of 4566  
the minimum internal control standards described in division (D) 4567  
of this section. 4568

(2) The information in the monitoring system described in 4569  
division (I) (1) of this section is not a public record. The 4570  
commission may disclose the information in the monitoring system 4571  
only as necessary for investigative or law enforcement purposes, 4572  
as permitted under division (I) (3) of this section, or pursuant 4573  
to a court order. 4574

(3) If a sports governing body believes that the integrity 4575  
of one of its sporting events is in question, the sports 4576  
governing body may formally request the commission to make 4577  
anonymized sports gaming data concerning the sporting event 4578  
available to the sports governing body, as soon after each bet 4579  
is placed as is commercially reasonable, through the monitoring 4580  
system described in division (I) (1) of this section. If the 4581  
commission determines that the sports governing body has shown 4582  
good cause to believe that the integrity of the sporting event 4583  
is in question, the commission shall make that data available to 4584  
the sports governing body, provided that the commission shall 4585  
not be required to provide any information to a sports governing 4586  
body that would jeopardize an ongoing criminal investigation. 4587

(J) (1) The executive director of the commission promptly 4588  
shall report to the commission any facts or circumstances 4589

related to the operation of a sports gaming licensee that 4590  
constitute a violation of state or federal law and immediately 4591  
report any suspicious wagering to the appropriate state or 4592  
federal authorities. 4593

(2) The commission shall cooperate with any investigation 4594  
conducted by a law enforcement agency or sports governing body, 4595  
including by providing, or facilitating the provision of, 4596  
wagering information and audio or video files related to persons 4597  
placing wagers, provided that the commission shall not be 4598  
required to provide any information to a sports governing body 4599  
that would jeopardize an ongoing criminal investigation. 4600

(3) A sheriff, chief of police, or prosecuting attorney 4601  
shall furnish to the commission, on forms prescribed by the 4602  
commission, any information obtained concerning any apparent 4603  
violation of this chapter or rules adopted under this chapter. 4604  
If the information is considered a confidential law enforcement 4605  
investigatory record under section 149.43 of the Revised Code, 4606  
the commission shall not disclose the information to the public. 4607

(K) (1) The attorney general has a civil cause of action to 4608  
restrain any violation of this chapter or of rules adopted under 4609  
this chapter. Upon the request of the commission or its 4610  
executive director, the attorney general shall commence and 4611  
prosecute such an action to completion. The court shall give 4612  
priority to such an action over all other civil actions. 4613

(2) An action brought under division (K) (1) of this 4614  
section does not preclude an administrative or criminal 4615  
proceeding on the same facts. 4616

(3) The attorney general may enter into an agreement with 4617  
a state or local law enforcement agency to carry out the duties 4618

described in division (K) (1) of this section. 4619

**Sec. 3775.03.** (A) Except as permitted under section 4620  
3770.23 of the Revised Code, no person shall operate, conduct, 4621  
or assist in operating or conducting sports gaming in this state 4622  
without first obtaining an appropriate sports gaming license 4623  
from the Ohio casino control commission. 4624

(B) Each person applying for an initial or renewed sports 4625  
gaming license issued under this chapter, and each individual 4626  
who has control of the applicant as described in division (C) of 4627  
this section, shall submit two complete sets of fingerprints to 4628  
the commission for the purpose of conducting a criminal records 4629  
check, including obtaining any available information from the 4630  
federal bureau of investigation. The person shall provide the 4631  
fingerprints using a method the superintendent of the bureau of 4632  
criminal identification and investigation prescribes pursuant to 4633  
division (C) (2) of section 109.572 of the Revised Code and fill 4634  
out the form the superintendent of the bureau of criminal 4635  
identification and investigation prescribes pursuant to division 4636  
(C) (1) of section 109.572 of the Revised Code. Upon receiving an 4637  
application under this section, the executive director of the 4638  
Ohio casino control commission shall request the superintendent 4639  
of the bureau of criminal identification and investigation, or a 4640  
vendor approved by the bureau, to conduct a criminal records 4641  
check based on the fingerprint impressions in accordance with 4642  
division (A) (19) of section 109.572 of the Revised Code. Any fee 4643  
required under division (C) (3) of section 109.572 of the Revised 4644  
Code shall be paid by the applicant, or in the case of an 4645  
occupational license, by the applicant's employer. Any applicant 4646  
convicted of any disqualifying offense, as defined in section 4647  
3772.07 of the Revised Code, shall not be issued a license. 4648

(C) The Ohio casino control commission shall not grant a sports gaming proprietor, mobile management services provider, or management services provider license until it has determined that each person who has control of the applicant has met the qualifications for sports gaming licensure established in this chapter and in rules adopted by the commission. All of the following persons are considered to have control of an applicant: 4649  
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(1) Each person associated with a corporate applicant, including any corporate holding company, parent company, or subsidiary company of the applicant, that has the ability to control the activities of the corporate applicant or elect a majority of the board of directors of that corporation, other than any bank or other licensed lending institution that holds a mortgage or other lien acquired in the ordinary course of business; 4657  
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(2) Each person associated with a noncorporate applicant that directly or indirectly holds a beneficial or proprietary interest in the applicant's business operation or that the commission otherwise determines has the ability to control the applicant; 4665  
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(3) Key personnel of an applicant, including any executive, employee, or agency, having the power to exercise significant influence over decisions concerning any part of the applicant's business operation. 4670  
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(D) A sports gaming proprietor, mobile management services provider, or management services provider shall display its license conspicuously in its place of business or have the license available for inspection by any agent of the Ohio casino control commission or any law enforcement agency. Each holder of 4674  
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an occupational license issued under section 3775.06 of the 4679  
Revised Code shall have an indicator of licensure prominently 4680  
displayed when present in a sports gaming facility at all times, 4681  
in accordance with the rules of the commission. Each type C 4682  
sports gaming host shall display its license conspicuously in 4683  
its place of business. 4684

(E) A sports gaming licensee shall give the Ohio casino 4685  
control commission written notice within ten days of any 4686  
material change to any information provided in the licensee's 4687  
application for a license or renewal. The commission shall 4688  
specify by rule which changes to that information it considers 4689  
to be material. 4690

**Sec. 3775.04.** (A) (1) A type A sports gaming proprietor 4691  
license authorizes a sports gaming proprietor to offer sports 4692  
gaming through one or more online sports pools. 4693

(2) The Ohio casino control commission shall license not 4694  
more than twenty-five type A sports gaming proprietors at any 4695  
one time. 4696

(3) A type A sports gaming proprietor shall meet at least 4697  
one of the following requirements at all times: 4698

(a) The type A sports gaming proprietor also shall operate 4699  
a sports gaming facility under a type B sports gaming proprietor 4700  
license. 4701

(b) The type A sports gaming proprietor shall maintain at 4702  
least one place of business in this state, including a secure 4703  
facility to house the servers responsible for accepting wagers 4704  
through the sports gaming proprietor's online sports pools. 4705

(4) The commission shall adopt by rule a procedure 4706  
allowing the commission to revoke a type A sports gaming 4707

proprietor license if the licensee does not offer sports gaming 4708  
to patrons under the license for a continuous period of one year 4709  
or more. 4710

(B) (1) A type B sports gaming proprietor license 4711  
authorizes a sports gaming proprietor to offer sports gaming at 4712  
one sports gaming facility at a location specified on the 4713  
license. 4714

(2) The commission shall license not more than thirty- 4715  
three type B sports gaming proprietors at any one time. 4716

(3) (a) No sports gaming facility shall be located in a 4717  
county with a population of less than one hundred thousand, as 4718  
determined by the 2010 federal decennial census. 4719

(b) Not more than one sports gaming facility shall be 4720  
located in a county with a population of one hundred thousand or 4721  
more, but less than five hundred thousand, as determined by the 4722  
2010 federal decennial census, at any one time. 4723

(c) Not more than two sports gaming facilities shall be 4724  
located in a county with a population of five hundred thousand 4725  
or more, but less than one million, as determined by the 2010 4726  
federal decennial census, at any one time. 4727

(d) Not more than three sports gaming facilities shall be 4728  
located in a county with a population of one million or more, as 4729  
determined by the 2010 federal decennial census, at any one 4730  
time. 4731

(4) The commission shall issue an initial type B sports 4732  
gaming proprietor license only to a person who conducts 4733  
significant economic activity in the county in which the sports 4734  
gaming facility is to be located. 4735

(C) (1) A type C sports gaming proprietor license 4736  
authorizes a sports gaming proprietor to offer sports gaming 4737  
through self-service sports gaming terminals located at one or 4738  
more type C sports gaming hosts' facilities. 4739

(2) The commission shall license at least three, and not 4740  
more than twenty, type C sports gaming proprietors at any one 4741  
time. 4742

(D) An applicant for an initial or renewed type A, type B, 4743  
or type C sports gaming proprietor license shall do all of the 4744  
following: 4745

(1) Submit a written application on a form furnished by 4746  
the commission. 4747

(a) If the application is for an initial type B sports 4748  
gaming proprietor license, the application shall specify the 4749  
intended location of the sports gaming facility or, at a 4750  
minimum, the county in which the sports gaming facility is to be 4751  
located if the license is granted. 4752

(b) If the application is for a renewed type B sports 4753  
gaming proprietor license, the application shall specify one of 4754  
the following, as applicable: 4755

(i) If the sports gaming proprietor does not intend to 4756  
relocate the sports gaming facility, the location of the sports 4757  
gaming facility; 4758

(ii) If the sports gaming proprietor intends to relocate 4759  
the sports gaming facility, the intended new location of the 4760  
sports gaming facility or, at a minimum, the county in which the 4761  
sports gaming facility is to be located if the renewal is 4762  
granted. 4763

(2) Pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount prescribed by the commission by rule; 4764  
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(3) Submit an audit of the applicant's financial transactions and the condition of the applicant's total operations for the previous fiscal year prepared by a certified public accountant in accordance with generally accepted accounting principles and state and federal laws; 4768  
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(4) Satisfy any other requirements for licensure under this chapter and rules adopted under this chapter. 4773  
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(E) (1) Upon receiving an initial or renewed sports gaming proprietor license, the applicant shall pay the following nonrefundable license fee, as applicable, and shall give to the state a surety bond, in an amount and in the form approved by the commission, to guarantee that the applicant faithfully makes all payments required by this chapter and rules adopted under this chapter during the period of the license: 4775  
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(a) For an initial or renewed type A sports gaming proprietor license, one million dollars; 4782  
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(b) For an initial type B or type C sports gaming proprietor license, one hundred thousand dollars; 4784  
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(c) For a renewed type B or type C sports gaming proprietor license, twenty-five thousand dollars. 4786  
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(2) Not later than one year after an initial or renewed type A sports gaming proprietor license is issued, the sports gaming proprietor shall pay a nonrefundable interim license fee of five hundred thousand dollars. 4788  
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(3) Not later than two years after an initial or renewed type A sports gaming proprietor license is issued, the sports gaming proprietor shall pay a second nonrefundable interim license fee of five hundred thousand dollars. 4792  
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(F) (1) A sports gaming proprietor license shall be valid for a term of three years. 4796  
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(2) Upon the expiration of a sports gaming proprietor license, the sports gaming proprietor may apply to renew the license in the same manner as for an initial license, unless the license is suspended or revoked or the commission determines that the sports gaming proprietor is not in compliance with this chapter and the rules adopted under this chapter. 4798  
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**Sec. 3775.041.** (A) In issuing initial and renewed type A and type B sports gaming proprietor licenses, the Ohio casino control commission shall give preference to applicants that are professional sports organizations, subject to the factors described in divisions (B), (C), and (D) of this section, as applicable. 4804  
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(B) In issuing initial and renewed type A, type B, and type C sports gaming proprietor licenses, the commission shall consider all of the following factors, in addition to all other requirements for licensure specified under this chapter and in the rules of the commission: 4810  
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(1) The reputation, experience, and financial integrity of the applicant and any person that controls the applicant, as determined under division (C) of section 3775.03 of the Revised Code; 4815  
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(2) The total amount of taxable income the applicant pays, or will pay, to its employees in this state; 4819  
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(3) The financial ability of the applicant to purchase and 4821  
maintain adequate liability and casualty insurance and to 4822  
provide an adequate surety bond; 4823

(4) The past and present compliance of the applicant and 4824  
its affiliates or affiliated companies with gambling-related 4825  
licensing requirements in this state or any other jurisdiction, 4826  
including whether the applicant has a history of noncompliance 4827  
with those requirements; 4828

(5) Whether the applicant has been charged with, indicted 4829  
for, or convicted of any felony or misdemeanor criminal offense 4830  
under the laws of any jurisdiction, not including any traffic 4831  
violation; 4832

(6) Whether the applicant has filed, or had filed against 4833  
it, a proceeding for bankruptcy, or has ever been involved in 4834  
any formal process to adjust, defer, suspend, or otherwise work 4835  
out the payment of any debt; 4836

(7) Whether the applicant has been served with a complaint 4837  
or other notice filed with any public body regarding a payment 4838  
of any tax required under federal, state, or local law that has 4839  
been delinquent for one or more years; 4840

(8) Whether the applicant is or has been a defendant in 4841  
litigation involving its business practices; 4842

(9) Whether awarding a license would undermine the 4843  
public's confidence in the sports gaming industry in this state. 4844

(C) In the case of a type A sports gaming proprietor 4845  
license, the Ohio casino control commission also shall consider 4846  
all of the following: 4847

(1) The nature of the applicant's current or intended 4848

physical presence in this state, including any expenditures for 4849  
physical infrastructure; 4850

(2) The length of time, if any, for which the applicant 4851  
has been doing any kind of business in this state; 4852

(3) Whether the total taxable income the applicant pays to 4853  
its employees in this state each year has been, or will be, at 4854  
least ten million dollars; 4855

(4) The applicant's current or intended local and 4856  
statewide economic involvement in this state; 4857

(5) The applicant's other current or intended 4858  
contributions to this state, including promoting tourism. 4859

(D) In the case of a type B sports gaming proprietor 4860  
license, the Ohio casino control commission also shall consider 4861  
whether the current or proposed locations of sports gaming 4862  
facilities are distributed equitably among all regions of the 4863  
state. 4864

(E) Notwithstanding any contrary provision of division 4865  
(A), (B), (C), or (D) of this section, the Ohio casino control 4866  
commission shall not give preference to an applicant for a 4867  
sports gaming proprietor license on the basis that any of the 4868  
following persons currently contract, or have contracted, with 4869  
the state lottery commission or any other agency of this state: 4870

(1) The applicant; 4871

(2) A person that has control over the applicant, as 4872  
determined under division (C) of section 3775.03 of the Revised 4873  
Code; 4874

(3) A person over which the applicant has control, as 4875  
determined under that division. 4876

Sec. 3775.05. (A) (1) A type A sports gaming proprietor may 4877  
contract with not more than two mobile management services 4878  
providers to offer sports gaming on the sports gaming 4879  
proprietor's behalf, in a manner authorized under the contract. 4880  
After a type A sports gaming proprietor enters into its first 4881  
contract with a mobile management services provider, the sports 4882  
gaming proprietor shall not enter into a contract with a second 4883  
mobile management services provider until at least one year 4884  
after the first contract is executed. 4885

(2) (a) The holder of a type A sports gaming proprietor 4886  
license that is a member of a league, association, or 4887  
organization that prevents the holder from being subject to the 4888  
regulatory control of the Ohio casino control commission or from 4889  
otherwise operating under the license may contractually appoint 4890  
a designee operator that is considered the mobile management 4891  
services provider for all aspects of commission oversight and 4892  
operating under the license. The sports gaming proprietor shall 4893  
not have control over the mobile management services provider, 4894  
and the mobile management services provider shall not have 4895  
control over the sports gaming proprietor, as determined by the 4896  
commission under division (C) of section 3775.03 of the Revised 4897  
Code. 4898

(b) A sports gaming proprietor and a mobile management 4899  
services provider described in division (A) (2) (a) of this 4900  
section shall not exchange any information that may compromise 4901  
the integrity of sporting events or of sports gaming. The 4902  
commission shall adopt by rule procedures for the sports gaming 4903  
proprietor and the mobile management services provider to follow 4904  
to ensure the integrity of sporting events and of sports gaming, 4905  
including procedures to prevent any exchange of information or 4906  
conflict of interest between the sports gaming proprietor and 4907

the management services provider. 4908

(3) A mobile management services provider may offer sports gaming only in accordance with this chapter, with the rules adopted by the Ohio casino control commission under this chapter, and with the nature of the sports gaming proprietor's license. 4909  
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(B) (1) A mobile management services provider shall be licensed under this section before entering into a contract with a type A sports gaming proprietor as described in division (A) of this section. An applicant for an initial or renewed mobile management services provider license shall meet all requirements for licensure established by the commission by rule and shall pay the fee required under division (C) (3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount determined by the commission by rule. 4914  
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(2) The commission may accept another jurisdiction's license, if the commission determines it has similar licensing requirements, as evidence that the applicant meets the requirements for a license issued under this section. 4923  
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(3) (a) Upon receiving an initial or renewed mobile management services provider license, the applicant shall pay a nonrefundable license fee of one million dollars. 4927  
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(b) Not later than one year after the initial or renewed mobile management services provider license is issued, the mobile management services provider shall pay a nonrefundable interim license fee of five hundred thousand dollars. 4930  
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(c) Not later than two years after the initial or renewed mobile management services provider license is issued, the mobile management services provider shall pay a second 4934  
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nonrefundable interim license fee of five hundred thousand 4937  
dollars. 4938

(C) A mobile management services provider license shall be 4939  
valid for a term of three years. In order to renew a mobile 4940  
management services provider license, the licensee shall apply 4941  
to the commission for a renewed license in the same manner as 4942  
for an initial license. 4943

(D) In order to permit a mobile management services 4944  
provider to offer sports gaming on behalf of a type A sports 4945  
gaming proprietor, the sports gaming proprietor and the mobile 4946  
management services provider shall enter into a written contract 4947  
that has been approved by the commission. If the sports gaming 4948  
proprietor and the mobile management services provider wish to 4949  
make a material change to the contract, the sports gaming 4950  
proprietor first shall submit the change to the commission for 4951  
its approval or rejection. The sports gaming proprietor or the 4952  
mobile management services provider shall not assign, delegate, 4953  
subcontract, or transfer the mobile management service 4954  
provider's duties and responsibilities under the contract to a 4955  
third party. 4956

(E) (1) Subject to division (E) (2) of this section, the 4957  
provisions of this chapter concerning a type A sports gaming 4958  
proprietor apply to a mobile management services provider that 4959  
contracts with the sports gaming proprietor with respect to all 4960  
rights, duties, and liabilities of the sports gaming proprietor 4961  
assigned, delegated, subcontracted, or transferred to the mobile 4962  
management services provider as though the mobile management 4963  
services provider were a type A sports gaming proprietor. Unless 4964  
the context requires otherwise, references in the Revised Code 4965  
to a sports gaming proprietor apply to a mobile management 4966

services provider to the extent that the mobile management 4967  
services provider is acting on behalf of a type A sports gaming 4968  
proprietor pursuant to the contract. 4969

(2) Division (E)(1) of this section does not permit a 4970  
mobile management services provider to operate sports gaming 4971  
other than pursuant to a contract with a type A sports gaming 4972  
proprietor to operate sports gaming on behalf of the sports 4973  
gaming proprietor. 4974

(F) The commission shall adopt a rule setting a maximum 4975  
number of contracts a mobile management services provider may 4976  
have with type A sports gaming proprietors under this section at 4977  
any one time. 4978

**Sec. 3775.051.** (A) (1) A type B sports gaming proprietor 4979  
may contract with one management services provider to offer 4980  
sports gaming at a sports gaming facility on the sports gaming 4981  
proprietor's behalf, in a manner authorized under the contract. 4982

(2) (a) The holder of a type B sports gaming proprietor 4983  
license that is a member of a league, association, or 4984  
organization that prevents the holder from being subject to the 4985  
regulatory control of the Ohio casino control commission or from 4986  
otherwise operating under the license may contractually appoint 4987  
a designee operator that is considered the management services 4988  
provider for all aspects of commission oversight and operating 4989  
under the license. The sports gaming proprietor shall not have 4990  
control over the management services provider, and the 4991  
management services provider shall not have control over the 4992  
sports gaming proprietor, as determined by the commission under 4993  
division (C) of section 3775.03 of the Revised Code. 4994

(b) A sports gaming proprietor and a management services 4995

provider described in division (A) (2) (a) of this section shall 4996  
not exchange any information that may compromise the integrity 4997  
of sporting events or of sports gaming. The commission shall 4998  
adopt by rule procedures for the sports gaming proprietor and 4999  
the management services provider to follow to ensure the 5000  
integrity of sporting events and of sports gaming, including 5001  
procedures to prevent any exchange of information or conflict of 5002  
interest between the sports gaming proprietor and the management 5003  
services provider. 5004

(3) A type C sports gaming proprietor shall not contract 5005  
with a mobile management services provider or a management 5006  
services provider to offer sports gaming under the type C sports 5007  
gaming proprietor license on the sports gaming proprietor's 5008  
behalf. 5009

(4) A management services provider may offer sports gaming 5010  
only in accordance with this chapter, with the rules adopted by 5011  
the Ohio casino control commission under this chapter, and with 5012  
the nature of the sports gaming proprietor's license. 5013

(B) (1) A management services provider shall be licensed 5014  
under this section before entering into a contract with a type B 5015  
sports gaming proprietor as described in division (A) of this 5016  
section. An applicant for an initial or renewed management 5017  
services provider license shall meet all requirements for 5018  
licensure established by the commission by rule and shall pay 5019  
the fee required under division (C) (3) of section 109.572 of the 5020  
Revised Code, along with a nonrefundable application fee in an 5021  
amount determined by the commission by rule. 5022

(2) The commission may accept another jurisdiction's 5023  
license, if the commission determines it has similar licensing 5024  
requirements, as evidence that the applicant meets the 5025

requirements for a license issued under this section. 5026

(3) (a) Upon receiving an initial or renewed management services provider license, the applicant shall pay a nonrefundable license fee of one million dollars. 5027  
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(b) Not later than one year after the initial or renewed management services provider license is issued, the management services provider shall pay a nonrefundable interim license fee of five hundred thousand dollars. 5030  
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(c) Not later than two years after the initial or renewed management services provider license is issued, the management services provider shall pay a second nonrefundable interim license fee of five hundred thousand dollars. 5034  
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(C) A management services provider license shall be valid for a term of three years. In order to renew a management services provider license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license. 5038  
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(D) In order to permit a management services provider to offer sports gaming on behalf of a type B sports gaming proprietor, the sports gaming proprietor and the management services provider shall enter into a written contract that has been approved by the commission. If the sports gaming proprietor and the management services provider wish to make a material change to the contract, the sports gaming proprietor first shall submit the change to the commission for its approval or rejection. The sports gaming proprietor or the management services provider shall not assign, delegate, subcontract, or transfer the management service provider's duties and responsibilities under the contract to a third party. 5043  
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(E) (1) Subject to division (E) (2) of this section, the 5055  
provisions of this chapter concerning a type B sports gaming 5056  
proprietor apply to a management services provider that 5057  
contracts with the sports gaming proprietor with respect to all 5058  
rights, duties, and liabilities of the sports gaming proprietor 5059  
assigned, delegated, subcontracted, or transferred to the 5060  
management services provider as though the management services 5061  
provider were a type B sports gaming proprietor. Unless the 5062  
context requires otherwise, references in the Revised Code to a 5063  
sports gaming proprietor apply to a management services provider 5064  
to the extent that the management services provider is acting on 5065  
behalf of a type B sports gaming proprietor pursuant to the 5066  
contract. 5067

(2) Division (E) (1) of this section does not permit a 5068  
management services provider to operate sports gaming other than 5069  
pursuant to a contract with a type B sports gaming proprietor to 5070  
operate sports gaming on behalf of the sports gaming proprietor. 5071

(F) The commission shall adopt a rule setting a maximum 5072  
number of contracts a management services provider may have with 5073  
type B sports gaming proprietors under this section at any one 5074  
time. 5075

**Sec. 3775.06.** (A) (1) An individual whose duties include 5076  
any of the following shall hold an appropriate and valid sports 5077  
gaming occupational license issued by the Ohio casino control 5078  
commission at all times: 5079

(a) Accepting wagers on sporting events on behalf of a 5080  
sports gaming proprietor; 5081

(b) Handling money as part of operating sports gaming on 5082  
behalf of a sports gaming proprietor, including a cashier, 5083

change person, count team, or coin wrapper; 5084

(c) Providing security for the operation of sports gaming 5085  
by a sports gaming proprietor, including a guard or observer, 5086  
other than providing general security at a type C sports gaming 5087  
host's facility; 5088

(d) Performing other duties such that the individual has 5089  
the ability to alter material aspects of sports gaming conducted 5090  
by a sports gaming proprietor. 5091

(2) An individual is not required to have a sports gaming 5092  
occupational license if the individual's duties are related 5093  
solely to nongaming activities such as entertainment, 5094  
maintenance, or preparing or serving food or beverages, 5095  
including an individual who is, or is employed by, a type C 5096  
sports gaming host. 5097

(3) The commission shall issue a sports gaming 5098  
occupational license to an individual who meets the requirements 5099  
of this chapter and of the commission's rules, provided that the 5100  
commission's rules shall not require an applicant for a sports 5101  
gaming occupational license who currently holds a video lottery 5102  
license issued under Chapter 3770. or a license issued under 5103  
Chapter 3772. of the Revised Code to take action to satisfy any 5104  
additional requirement for the sports gaming occupational 5105  
license that is substantially similar to any requirement the 5106  
applicant previously has satisfied in order to obtain or renew 5107  
the applicant's video lottery license or license issued under 5108  
Chapter 3772. of the Revised Code. 5109

(B) A sports gaming occupational license permits the 5110  
licensee to be employed in the capacity the commission 5111  
designates during the duration of the license. The commission 5112

may establish by rule job classifications with different 5113  
requirements. 5114

(C) (1) An applicant for an initial or renewed sports 5115  
gaming occupational license shall apply for the license on a 5116  
form prescribed by the commission and shall pay the fee required 5117  
under division (C) (3) of section 109.572 of the Revised Code, 5118  
along with a nonrefundable application fee of one hundred 5119  
dollars. The commission may annually increase the amount of the 5120  
application fee in an amount that does not exceed the percentage 5121  
increase in the consumer price index for the previous year, as 5122  
necessary to cover the cost of processing the application. As 5123  
used in this division, "consumer price index" means the consumer 5124  
price index for all urban consumers or its successive 5125  
equivalent, as determined by the United States department of 5126  
labor, bureau of labor statistics, or its successor in 5127  
responsibility, for all items, Series A. 5128

(2) Upon receiving an initial or renewed sports gaming 5129  
occupational license, the applicant shall pay a nonrefundable 5130  
license fee of fifty dollars. 5131

(3) An applicant's employer may pay the fees described in 5132  
divisions (C) (1) and (2) of this section on behalf of the 5133  
applicant. 5134

(D) The commission may adopt rules allowing an individual 5135  
who holds a sports gaming occupational license from another 5136  
jurisdiction to be licensed in this state by reciprocity, so 5137  
long as that jurisdiction's requirements to receive that license 5138  
and the activities authorized by the license are substantially 5139  
similar to those of this state with respect to the license the 5140  
individual seeks. 5141

(E) A sports gaming occupational license shall be valid 5142  
for a term of three years. In order to renew a sports gaming 5143  
occupational license, the licensee shall apply to the commission 5144  
for a renewed license in the same manner as for an initial 5145  
license. 5146

**Sec. 3775.07.** (A) (1) The owner of a facility with a class 5147  
D liquor permit issued under Chapter 4303. of the Revised Code 5148  
who offers sports gaming through a type C sports gaming 5149  
proprietor using self-service sports gaming terminals located at 5150  
the facility shall hold an appropriate and valid type C sports 5151  
gaming host license issued by the Ohio casino control commission 5152  
at all times. 5153

(2) The commission shall issue a type C sports gaming host 5154  
license to a person or entity that meets the requirements of 5155  
this chapter and of the commission's rules. 5156

(B) (1) An applicant for an initial or renewed type C 5157  
sports gaming host license shall apply for the license on a form 5158  
prescribed by the commission and shall pay the fee required 5159  
under division (C) (3) of section 109.572 of the Revised Code, 5160  
along with a nonrefundable application fee in an amount 5161  
prescribed by the commission by rule. 5162

(2) The application shall identify the type C sports 5163  
gaming proprietor through which the applicant intends to offer 5164  
sports gaming. 5165

(C) Upon receiving an initial or renewed type C sports 5166  
gaming host license, the applicant shall pay a nonrefundable 5167  
license fee of six thousand dollars. The commission shall remit 5168  
one thousand dollars of the fee to the type C sports gaming 5169  
proprietor identified in the application. 5170

(D) Subject to the terms of the type C sports gaming 5171  
hosts's agreement with a type C sports gaming proprietor, a type 5172  
C sports gaming host may offer sports gaming through a different 5173  
type C sports gaming proprietor than the one identified in the 5174  
type C sports gaming host's license application during the 5175  
period of the license. The type C sports gaming host shall 5176  
notify the commission of the change before the change takes 5177  
effect, in accordance with the rules of the commission. 5178

(E) A type C sports gaming host license shall be valid for 5179  
a term of three years. In order to renew a type C sports gaming 5180  
host license, the licensee shall apply to the commission for a 5181  
renewed license in the same manner as for an initial license. 5182

**Sec. 3775.08.** (A) A sports gaming supplier shall hold an 5183  
appropriate and valid sports gaming supplier license issued by 5184  
the Ohio casino control commission at all times. The commission 5185  
may accept another jurisdiction's license, if the commission 5186  
determines it has similar licensing requirements, as evidence 5187  
that the applicant meets the requirements for a license issued 5188  
under this section. The commission shall issue a sports gaming 5189  
supplier license to a person or entity that meets the 5190  
requirements of this chapter and of the commission's rules, 5191  
provided that the commission's rules shall not require an 5192  
applicant for a sports gaming supplier license who currently 5193  
holds a video lottery license issued under Chapter 3770. or a 5194  
license issued under Chapter 3772. of the Revised Code to take 5195  
action to satisfy any additional requirement for the sports 5196  
gaming supplier license that is substantially similar to any 5197  
requirement the applicant previously has satisfied in order to 5198  
obtain or renew the applicant's video lottery license or license 5199  
issued under Chapter 3772. of the Revised Code. 5200

(B) An applicant for an initial or renewed sports gaming 5201  
supplier license shall apply for the license on a form 5202  
prescribed by the commission and shall pay the fee required 5203  
under division (C) (3) of section 109.572 of the Revised Code, 5204  
along with a nonrefundable application fee of ten thousand 5205  
dollars. The commission may annually increase the amount of the 5206  
application fee in an amount that does not exceed the percentage 5207  
increase in the consumer price index for the previous year, as 5208  
necessary to cover the cost of processing the application. As 5209  
used in this division, "consumer price index" means the consumer 5210  
price index for all urban consumers or its successive 5211  
equivalent, as determined by the United States department of 5212  
labor, bureau of labor statistics, or its successor in 5213  
responsibility, for all items, Series A. 5214

(C) Upon receiving an initial or renewed sports gaming 5215  
supplier license, the applicant shall pay a nonrefundable 5216  
license fee of fifteen thousand dollars. 5217

(D) A sports gaming supplier license shall be valid for a 5218  
term of three years. In order to renew a sports gaming supplier 5219  
license, the licensee shall apply to the commission for a 5220  
renewed license in the same manner as for an initial license. 5221

**Sec. 3775.09.** (A) An applicant for a sports gaming license 5222  
shall establish the applicant's suitability for the license by 5223  
clear and convincing evidence. 5224

(B) The Ohio casino control commission shall not grant a 5225  
sports gaming license to an applicant if evidence satisfactory 5226  
to the commission exists that the applicant has done any of the 5227  
following: 5228

(1) Knowingly made a false statement to the commission; 5229

(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; 5230  
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(3) Been convicted of a disqualifying offense, as defined in section 3772.07 of the Revised Code; 5234  
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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. 5236  
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(C) The commission may deny a sports gaming proprietor, mobile management services provider, or management services provider license to any applicant, reprimand any sports gaming proprietor, mobile management services provider, or management services provider, or suspend or revoke a sports gaming proprietor, mobile management services provider, or management services provider license if any of the following are true: 5240  
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(1) The applicant or licensee has not demonstrated to the commission's satisfaction financial responsibility sufficient to adequately meet the requirements of the enterprise. 5247  
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(2) The applicant or licensee is not the true owner of the business or is not the sole owner and has not disclosed the existence or identity of other persons who have an ownership interest in the business. 5250  
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(3) The applicant or licensee is a corporation that sells more than five per cent of the corporation's voting stock, or more than five per cent of the voting stock of a corporation that controls the corporation, or sells the corporation's assets, other than those bought and sold in the ordinary course 5254  
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of business, or any interest in the assets, to any person who, 5259  
under division (C) of section 3775.03 of the Revised Code, must 5260  
meet the qualifications of a sports gaming proprietor, mobile 5261  
management services provider, or management services provider, 5262  
as applicable, and who has not already been determined by the 5263  
commission to have met the applicable qualifications. 5264

(D) (1) The commission shall revoke a sports gaming 5265  
proprietor license that was issued or renewed because of the 5266  
preference described in division (A) of section 3775.041 of the 5267  
Revised Code if the sports gaming proprietor ceases to qualify 5268  
as a professional sports organization. 5269

(2) The commission shall revoke a type C sports gaming 5270  
host license if the licensee ceases to hold a valid class D 5271  
liquor permit for the facility issued under Chapter 4303. of the 5272  
Revised Code. 5273

(E) The commission shall not grant a sports gaming license 5274  
to any of the following persons: 5275

(1) A nonprofit corporation or organization; 5276

(2) An individual who is under twenty-one years of age; 5277

(3) An employee of the commission. 5278

**Sec. 3775.10.** (A) A sports gaming proprietor shall do all 5279  
of the following: 5280

(1) Conduct all sports gaming activities and functions in 5281  
a manner that does not pose a threat to the public health, 5282  
safety, or welfare of the citizens of this state; 5283

(2) Adopt comprehensive house rules for game play 5284  
governing sports gaming transactions with its patrons, including 5285  
rules that specify the amounts to be paid on winning wagers and 5286

the effect of schedule changes, and submit them to the Ohio 5287  
casino control commission for approval before implementing them. 5288

The sports gaming proprietor shall publish its house rules as 5289  
part of its minimum internal control standards, shall display 5290  
the house rules, together with any other information the 5291  
commission considers appropriate, conspicuously in each sports 5292  
gaming facility and in any other place or manner prescribed by 5293  
the commission, and shall make copies of its house rules readily 5294  
available to patrons. 5295

(3) Keep current in all payments and obligations to the 5296  
commission; 5297

(4) Provide a secure location for the placement, 5298  
operation, and use of sports gaming equipment; 5299

(5) Prevent any person from tampering with or interfering 5300  
with the operation of sports gaming; 5301

(6) Employ commercially reasonable methods to prevent the 5302  
sports gaming proprietor and its agents and employees from 5303  
disclosing any confidential information in the possession of the 5304  
sports gaming proprietor that could affect the conduct of sports 5305  
gaming; 5306

(7) Maintain the confidentiality of any confidential 5307  
information provided to the sports gaming proprietor by a sports 5308  
governing body, except as otherwise required by law or by order 5309  
of the commission; 5310

(8) Ensure that sports gaming conducted at a sports gaming 5311  
facility is within the sight and control of designated employees 5312  
of the sports gaming proprietor and that sports gaming is 5313  
conducted under continuous observation by security equipment in 5314  
conformity with the specifications and requirements of the 5315

<u>commission;</u>	5316
<u>(9) Ensure that sports gaming occurs only in the locations</u>	5317
<u>and manner approved by the commission;</u>	5318
<u>(10) Ensure that all sports gaming is monitored in</u>	5319
<u>accordance with division (I) of section 3775.02 of the Revised</u>	5320
<u>Code;</u>	5321
<u>(11) Maintain sufficient funds and other supplies to</u>	5322
<u>conduct sports gaming at all times;</u>	5323
<u>(12) Maintain daily records showing the sports gaming</u>	5324
<u>proprietor's sports gaming receipts and timely file with the</u>	5325
<u>commission any additional reports required by rule or by other</u>	5326
<u>provisions of the Revised Code;</u>	5327
<u>(13) Withhold amounts from patrons' sports gaming winnings</u>	5328
<u>as required under sections 718.031, 3123.90, 3772.37, and</u>	5329
<u>5747.063 of the Revised Code;</u>	5330
<u>(14) Submit to the commission, each fiscal year, an audit</u>	5331
<u>of the sports gaming proprietor's financial transactions and the</u>	5332
<u>condition of the sports gaming proprietor's total operations</u>	5333
<u>prepared by a certified public accountant in accordance with</u>	5334
<u>generally accepted accounting principles and applicable state</u>	5335
<u>and federal laws.</u>	5336
<u>(B) A sports gaming proprietor immediately shall report to</u>	5337
<u>the commission any information in the sports gaming proprietor's</u>	5338
<u>possession related to any of the following:</u>	5339
<u>(1) Any wager in violation of this chapter or rules</u>	5340
<u>adopted under this chapter or of federal law;</u>	5341
<u>(2) Abnormal sports gaming activity or patterns that may</u>	5342
<u>indicate a concern regarding the integrity of a sporting event;</u>	5343

<u>(3) Suspicious wagering activities;</u>	5344
<u>(4) Any conduct that corrupts a wagering outcome of a sporting event for purposes of financial gain;</u>	5345
<u>(5) Any criminal or disciplinary proceedings commenced against the sports gaming proprietor by any person other than the commission in connection with the sports gaming proprietor's operations.</u>	5347
<u>(C) A sports gaming proprietor may manage risk associated with wagers by rejecting or pooling one or more wagers or by laying off one or more wagers with another sports gaming proprietor.</u>	5348
<u>(D) A sports gaming proprietor may employ a system that offsets loss or manages risk in the operation of sports gaming under this chapter through the use of a liquidity pool in another jurisdiction in which the sports gaming proprietor or an affiliate or other third party also holds licensure, provided that at all times adequate protections are maintained to ensure sufficient funds are available to pay patrons.</u>	5349
<u>(E) A sports gaming proprietor may provide promotional gaming credits to patrons, subject to oversight by the commission.</u>	5350
<u>(F) If a sports gaming patron does not claim a winning wager from a sports gaming proprietor within one year from the last day on which the sporting event is held, the sports gaming proprietor's obligation to pay the winnings shall expire, and the sports gaming proprietor shall remit the winnings to the commission, which shall deposit them in the sports gaming revenue fund.</u>	5351
<u>(G) A sports gaming proprietor is not liable under the</u>	5352
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laws of this state to any party, including a patron, for 5373  
disclosing information as required under this chapter or for 5374  
refusing to disclose information that is not required by law to 5375  
be disclosed. 5376

**Sec. 3775.11.** (A) A type A sports gaming proprietor may 5377  
operate one or more online sports pool web sites and 5378  
accompanying mobile applications through which the sports gaming 5379  
proprietor accepts wagers from individuals who are at least 5380  
twenty-one years of age and who are physically located in this 5381  
state. The sports gaming proprietor shall use location based 5382  
technology to prohibit individuals who are not physically 5383  
present in this state from participating in sports gaming 5384  
through an online sports pool. 5385

(B) (1) As used in division (B) of this section, "sports 5386  
gaming account" means an electronic account that an individual 5387  
may establish for the purpose of sports gaming, including making 5388  
deposits and withdrawals, wagering amounts, and receiving 5389  
payouts on winning wagers. 5390

(2) A sports gaming proprietor may accept a wager from an 5391  
individual through an online sports pool only using the 5392  
individual's sports gaming account. The sports gaming account 5393  
shall be in the individual's full legal name and shall not be in 5394  
the name of any beneficiary, custodian, joint trust, 5395  
corporation, partnership, or other organization or entity. 5396

(3) A sports gaming account may be established and funded 5397  
in person through employees or sales agents of a sports gaming 5398  
proprietor or, pursuant to rules adopted by the Ohio casino 5399  
control commission, over the internet through a sports gaming 5400  
proprietor's web site or mobile application in a manner that 5401  
complies with the sports gaming agent's internal controls. 5402

(C) The server responsible for accepting wagers through an 5403  
online sports pool shall be located in a secure facility in this 5404  
state. 5405

(D) An online sports pool web site and its accompanying 5406  
mobile application shall include the name or logo of each of the 5407  
following in a conspicuous manner: 5408

(1) The type A sports gaming proprietor; 5409

(2) The mobile management services provider that operates 5410  
the online sports pool on behalf of the type A sports gaming 5411  
proprietor, if applicable. 5412

**Sec. 3775.12.** (A) A type B sports gaming proprietor may 5413  
accept wagers on sporting events that are made in person only 5414  
from individuals who are at least twenty-one years of age and 5415  
who are physically present in a sports gaming facility. The 5416  
sports gaming proprietor shall not accept a wager on a sporting 5417  
event from an individual who is placing the wager on behalf of 5418  
another individual who is not physically present in the sports 5419  
gaming facility. 5420

(B)(1) Except as otherwise provided in division (B)(2) of 5421  
this section, before accepting any wager on a sporting event, a 5422  
type B sports gaming proprietor shall require the individual to 5423  
register with the sports gaming proprietor, provide the 5424  
individual's full legal name and any other information required 5425  
by the Ohio casino control commission or requested by the sports 5426  
gaming proprietor, and place all wagers on sporting events 5427  
placed with the sports gaming proprietor through that 5428  
registration. 5429

(2) A type B sports gaming proprietor may accept an 5430  
anonymous wager from an individual, so long as the amount of the 5431

wager does not exceed a dollar limit determined by the 5432  
commission by rule. 5433

(C) Except as provided in divisions (C) (1) and (2) of this 5434  
section, no individual who is under twenty-one years of age 5435  
shall enter a sports gaming facility. 5436

(1) An employee of a sports gaming agent who is eighteen, 5437  
nineteen, or twenty years of age may be present in a sports 5438  
gaming facility, so long as the employee's duties are not 5439  
related to sports gaming. 5440

(2) An individual who is under twenty-one years of age may 5441  
enter a sports gaming facility in order to pass to another area 5442  
where sports gaming is not being conducted, but only if the 5443  
individual is personally escorted by an employee of the sports 5444  
gaming proprietor who remains in close proximity to the 5445  
individual at all times in accordance with the rules of the 5446  
commission. 5447

**Sec. 3775.13.** (A) A type C sports gaming proprietor may 5448  
accept wagers on sporting events that are made in person through 5449  
self-service sports gaming terminals located at one or more type 5450  
C sports gaming hosts' facilities only from individuals who are 5451  
at least twenty-one years of age and who are physically present 5452  
in the facility. 5453

(B) All of the following apply concerning self-service 5454  
sports gaming terminals operated by a type C sports gaming 5455  
proprietor: 5456

(1) No more than two terminals shall be located in any 5457  
type C sports gaming host's facility. 5458

(2) A terminal may offer only spread, over-under, and 5459  
moneyline wagering on sporting events, as approved by the Ohio 5460

casino control commission. 5461

(3) A terminal shall not accept cash wagers, and shall 5462  
accept wagers only by credit card, debit card, or electronic 5463  
payment account. 5464

(4) A terminal shall not accept wagers aggregating more 5465  
than two hundred dollars in a day that are paid using the same 5466  
credit card, debit card, or electronic payment account. 5467

(5) The type C sports gaming proprietor shall pay out all 5468  
winnings to patrons on wagers made through a terminal through 5469  
the patron's credit card, debit card, or electronic payment 5470  
account, without involving the type C sports gaming host in any 5471  
financial transaction. 5472

(C) The state lottery commission, in consultation with the 5473  
Ohio casino control commission and in accordance with the rules 5474  
of the Ohio casino control commission, shall work with type C 5475  
sports gaming proprietors and type C sports gaming hosts to 5476  
implement and promote sports gaming conducted under this 5477  
section. The state lottery commission may adopt rules under 5478  
Chapter 119. of the Revised Code for that purpose. 5479

**Sec. 3775.14.** (A) The Ohio casino control commission may 5480  
exclude any individual from entering a sports gaming facility or 5481  
the grounds of a sports gaming facility or from participating in 5482  
the play or operation of sports gaming conducted by a sports 5483  
gaming proprietor. The commission shall keep a list of all 5484  
excluded individuals and shall make that list available to each 5485  
sports gaming proprietor. No individual who is on the Ohio 5486  
casino control commission's exclusion list shall enter a sports 5487  
gaming facility or the grounds of a sports gaming facility or 5488  
participate in the play or operation of sports gaming conducted 5489

by a sports gaming proprietor. 5490

(B) (1) A sports gaming proprietor may exclude any 5491  
individual from entering a sports gaming facility, or the 5492  
grounds of a sports gaming facility, that is under the control 5493  
of the sports gaming proprietor and may exclude any individual 5494  
from participating in the play or operation of sports gaming 5495  
conducted by the sports gaming proprietor. The sports gaming 5496  
proprietor shall keep a list of all excluded individuals. No 5497  
individual who is on a sports gaming proprietor's exclusion list 5498  
shall enter a sports gaming facility, or the grounds of a sports 5499  
gaming facility, that is under the control of the sports gaming 5500  
proprietor or participate in the play or operation of sports 5501  
gaming conducted by the sports gaming proprietor under this 5502  
chapter. 5503

(2) If a sports gaming proprietor excludes an individual 5504  
because the sports gaming proprietor determines that the 5505  
individual engaged or attempted to engage in any sports gaming 5506  
related activity that is prohibited under this chapter or under 5507  
the commission's rules, the sports gaming proprietor shall 5508  
report that fact to the Ohio casino control commission. 5509

(C) No person who is on the voluntary exclusion list 5510  
described in section 3772.01 of the Revised Code shall 5511  
participate in the play or operation of sports gaming conducted 5512  
by a sports gaming proprietor. A sports gaming proprietor shall 5513  
employ commercially reasonable methods to prevent the person 5514  
from engaging in sports gaming conducted by the sports gaming 5515  
proprietor. 5516

(D) No sports gaming proprietor, no director, officer, 5517  
agent, or employee of a sports gaming proprietor, no other 5518  
person who has a financial interest in a sports gaming 5519

proprietor, and no person living in the same household as any of 5520  
those persons, shall engage in any sports gaming conducted by 5521  
the sports gaming proprietor, other than as part of operating 5522  
sports gaming or as part of the employee's employment. A sports 5523  
gaming proprietor shall employ commercially reasonable methods 5524  
to prevent those persons, and any other person who has access to 5525  
confidential information held by the sports gaming proprietor, 5526  
from engaging in sports gaming conducted by the sports gaming 5527  
proprietor. 5528

(E) No member or employee of the Ohio casino control 5529  
commission shall knowingly participate in sports gaming 5530  
conducted by a sports gaming proprietor in this state or 5531  
participate in sports gaming with any person or entity located 5532  
outside this state that is directly or indirectly owned or 5533  
operated by a sports gaming proprietor. 5534

(F) (1) A sports gaming proprietor shall employ 5535  
commercially reasonable methods to prevent any person involved 5536  
in a sporting event with respect to which sports gaming is 5537  
permitted from engaging in any sports gaming with the sports 5538  
gaming proprietor, based on publicly available information and 5539  
any information provided by a sports governing body under 5540  
division (F) (2) of this section. 5541

(2) The Ohio casino control commission shall adopt rules 5542  
specifying a procedure for a sports governing body to provide to 5543  
the commission a list of persons who are involved in sporting 5544  
events, including those persons' identifying information, for 5545  
the purpose of preventing those persons from engaging in sports 5546  
gaming. The commission shall make the list available to each 5547  
sports gaming proprietor. The Ohio casino control commission and 5548  
each sports gaming proprietor shall keep the information in the 5549

list confidential. 5550

(3) For purposes of division (F) of this section, a person 5551  
is considered to be involved in a sporting event if the person 5552  
is an athlete, participant, coach, referee, team owner, or 5553  
sports governing body with respect to the sporting event; any 5554  
agent or employee of such an athlete, participant, coach, 5555  
referee, team owner, or sports governing body; and any agent or 5556  
employee of an athlete, participant, or referee union with 5557  
respect to the sporting event. 5558

**Sec. 3775.15.** (A) Notwithstanding any contrary provision 5559  
of section 149.43 of the Revised Code, the Ohio casino control 5560  
commission shall not disclose to the public any of the 5561  
following: 5562

(1) Any of the following information or documents 5563  
concerning a person who has applied for or been issued a license 5564  
under this chapter or the person's spouse, dependent, or 5565  
employee, unless the person authorizes the commission to 5566  
disclose the information: 5567

(a) A social security number, passport number, or federal 5568  
tax identification number; 5569

(b) A home address, telephone number, or electronic mail 5570  
address; 5571

(c) A birth certificate; 5572

(d) A driver's license or state identification card 5573  
number; 5574

(e) The name or address of a previous spouse; 5575

(f) A date or place of birth; 5576

<u>(g) Any personal financial information or records,</u>	5577
<u>including personal tax returns and information and records of</u>	5578
<u>criminal proceedings;</u>	5579
<u>(h) Any information concerning a minor child;</u>	5580
<u>(i) Any information concerning a person the commission has</u>	5581
<u>reason to know is a victim of domestic violence, sexual assault,</u>	5582
<u>or stalking;</u>	5583
<u>(j) Any trade secret, medical records, or patents or</u>	5584
<u>exclusive licenses;</u>	5585
<u>(k) Security information, including risk prevention plans,</u>	5586
<u>detection and countermeasures, location of count rooms or other</u>	5587
<u>money storage areas, emergency management plans, security and</u>	5588
<u>surveillance plans, equipment and usage protocols, and theft and</u>	5589
<u>fraud prevention plans and countermeasures;</u>	5590
<u>(l) Any other information that the commission receives</u>	5591
<u>from another jurisdiction relating to an applicant who holds,</u>	5592
<u>held, or has applied for a license under this chapter.</u>	5593
<u>(2) Any information in a list provided to the commission</u>	5594
<u>by a sports governing body under division (F) (2) of section</u>	5595
<u>3775.12 of the Revised Code.</u>	5596
<u>(B) Except as otherwise provided in division (A) of this</u>	5597
<u>section, all of the following information is subject to</u>	5598
<u>disclosure as a public record under section 149.43 of the</u>	5599
<u>Revised Code:</u>	5600
<u>(1) The information a sports gaming proprietor or an</u>	5601
<u>applicant for a sports gaming proprietor, mobile management</u>	5602
<u>services provider, or management services provider license has</u>	5603
<u>submitted to the commission as part of applying for or renewing</u>	5604

a sports gaming proprietor, mobile management services provider, 5605  
or management services provider license; 5606

(2) The name, place of employment, job title, and gaming 5607  
experience of a person who has applied for or been issued a 5608  
license under this chapter; 5609

(3) The commission's reasons for denying or revoking a 5610  
license under this chapter or for taking other disciplinary 5611  
action under this chapter. 5612

(C) Division (A) of this section does not prohibit the 5613  
commission from disclosing information and documents described 5614  
in that division to the state lottery commission or to the 5615  
inspector general, a prosecuting authority, a law enforcement 5616  
agency, or any other appropriate governmental entity or 5617  
licensing agency, provided that the recipient shall not disclose 5618  
the information and documents to the public. 5619

**Sec. 3775.16.** (A) All shipments of gambling devices, 5620  
including any sports gaming equipment, to sports gaming 5621  
proprietors, mobile management services providers, management 5622  
services providers, sports gaming suppliers, or type C sports 5623  
gaming hosts in this state are legal shipments of gambling 5624  
devices into this state, as long as the supplier has completed 5625  
the registering, recording, and labeling of the equipment in 5626  
accordance with the "Gambling Devices Act of 1962," 15 U.S.C. 5627  
1171 to 1178. 5628

(B) This state is exempt from section 2 of the "Gambling 5629  
Devices Act of 1962," 15 U.S.C. 1172. 5630

**Sec. 3775.99.** (A) Whoever knowingly does any of the 5631  
following commits a misdemeanor of the first degree on the first 5632  
offense and a felony of the fifth degree on a subsequent 5633

<u>offense:</u>	5634
<u>(1) Makes a false statement on an application submitted</u>	5635
<u>under this chapter;</u>	5636
<u>(2) Permits an individual under twenty-one years of age to</u>	5637
<u>engage in sports gaming;</u>	5638
<u>(3) Aids, induces, or causes an individual under twenty-</u>	5639
<u>one years of age who is not an employee of the sports gaming</u>	5640
<u>proprietor to enter or attempt to enter a sports gaming</u>	5641
<u>facility;</u>	5642
<u>(4) Enters or attempts to enter a sports gaming facility</u>	5643
<u>while under twenty-one years of age, except as permitted under</u>	5644
<u>division (C) of section 3775.12 of the Revised Code;</u>	5645
<u>(5) Participates in sports gaming in violation of division</u>	5646
<u>(D) of section 3775.14 of the Revised Code, other than as part</u>	5647
<u>of operating sports gaming or as part of the employee's</u>	5648
<u>employment.</u>	5649
<u>(B) Whoever knowingly does any of the following commits a</u>	5650
<u>felony of the fifth degree on a first offense and a felony of</u>	5651
<u>the fourth degree on a subsequent offense. If the person is a</u>	5652
<u>sports gaming licensee under this chapter, the Ohio casino</u>	5653
<u>control commission shall revoke the person's license issued</u>	5654
<u>under this chapter after the first offense.</u>	5655
<u>(1) Offers, promises, or gives anything of value to anyone</u>	5656
<u>for the purpose of influencing the outcome of a sporting event</u>	5657
<u>or attempts to do so;</u>	5658
<u>(2) Places, increases, or decreases a wager after</u>	5659
<u>acquiring knowledge not available to the general public that</u>	5660
<u>anyone has been offered, promised, or given anything of value</u>	5661

for the purpose of influencing the outcome of the sporting event 5662  
upon which the wager is placed, increased, or decreased, or 5663  
attempts to do so; 5664

(3) Manufactures, sells, or distributes any device that is 5665  
intended by that person to be used to violate any provision of 5666  
this chapter or the sports gaming laws of any other state; 5667

(4) Places a bet or aids any other person in placing a bet 5668  
on a sporting event after unlawfully acquiring knowledge of the 5669  
outcome on which winnings from that bet are contingent; 5670

(5) Claims, collects, or takes anything of value from a 5671  
sports gaming proprietor with intent to defraud or attempts to 5672  
do so without having made a wager in which the amount or value 5673  
is legitimately won or owed; 5674

(6) Places a wager using counterfeit currency or other 5675  
counterfeit form of credit approved for wagering; 5676

(7) Possesses any device intended to be used to violate 5677  
this chapter or any rule adopted under this chapter, or any 5678  
materials used to manufacture such a device. This division does 5679  
not apply to a sports gaming proprietor or to an agent or 5680  
employee of a sports gaming proprietor who is acting in 5681  
furtherance of the sports gaming proprietor's interest. 5682

(8) Changes or alters the normal outcome of any sports 5683  
gaming conducted through an online sports pool, including any 5684  
system used to monitor the online sports pool, or the way in 5685  
which the outcome is reported to any patron; 5686

(9) Operates sports gaming in a manner other than the 5687  
manner required under this chapter. Premises or any internet web 5688  
site used or occupied in violation of this division constitute a 5689  
nuisance subject to abatement under Chapter 3767. of the Revised 5690

Code. 5691

(C) Whoever knowingly does any of the following commits a 5692  
felony of the third degree. If the person is a sports gaming 5693  
licensee under this chapter, the commission shall revoke the 5694  
person's license issued under this chapter after the first 5695  
offense. If the person is a public servant or political party 5696  
official, the person is forever disqualified from holding any 5697  
public office, employment, or position of trust in this state. 5698

(1) Offers, promises, or gives anything of value or 5699  
benefit to a person who is connected with a sports gaming 5700  
proprietor, an agent or employee of a sports gaming proprietor, 5701  
or a member, agent, or employee of the Ohio casino control 5702  
commission, under an agreement to influence, or with the intent 5703  
to influence, the actions of the person to whom the offer, 5704  
promise, or gift is made in order to affect or attempt to affect 5705  
the outcome of sports gaming or an official action of a member, 5706  
agent, or employee of the Ohio casino control commission; 5707

(2) Solicits, accepts, or receives a promise of anything 5708  
of value or benefit while the person is connected with a sports 5709  
gaming proprietor, an agent or employee of a sports gaming 5710  
proprietor, or a member, agent, or employee of the Ohio casino 5711  
control commission, under an agreement to influence, or with the 5712  
intent to influence, the actions of the person to affect or 5713  
attempt to affect the outcome of sports gaming or an official 5714  
action of a member, agent, or employee of the Ohio casino 5715  
control commission. 5716

(D) Whoever knowingly does any of the following while 5717  
participating in sports gaming or otherwise transacting with a 5718  
sports gaming proprietor as permitted under this chapter or 5719  
Chapter 3770. of the Revised Code commits a felony of the fifth 5720

degree on a first offense and a felony of the fourth degree on a 5721  
subsequent offense: 5722

(1) Causes or attempts to cause a sports gaming proprietor 5723  
to fail to file a report required under 31 U.S.C. 5313(a) or 5724  
5325 or any regulation prescribed thereunder or section 1315.53 5725  
of the Revised Code, or to fail to file a report or maintain a 5726  
record required by an order issued under section 21 of the 5727  
"Federal Deposit Insurance Act" or section 123 of Pub. L. No. 5728  
91-508; 5729

(2) Causes or attempts to cause a sports gaming proprietor 5730  
to file a report under 31 U.S.C. 5313(a) or 5325 or any 5731  
regulation prescribed thereunder or section 1315.53 of the 5732  
Revised Code, to file a report or to maintain a record required 5733  
by any order issued under 31 U.S.C. 3126, or to maintain a 5734  
record required under any regulation prescribed under section 21 5735  
of the "Federal Deposit Insurance Act" or section 123 of Pub. L. 5736  
No. 91-508 that contains a material omission or misstatement of 5737  
fact; 5738

(3) With one or more sports gaming proprietors, structures 5739  
a transaction, is complicit in structuring a transaction, 5740  
attempts to structure a transaction, or is complicit in an 5741  
attempt to structure a transaction. As used in this division: 5742

(a) To be "complicit" means to engage in any conduct of a 5743  
type described in divisions (A) (1) to (4) of section 2923.03 of 5744  
the Revised Code. 5745

(b) "Structure a transaction" has the same meaning as in 5746  
section 1315.51 of the Revised Code. 5747

**Sec. 5703.21.** (A) Except as provided in divisions (B) and 5748  
(C) of this section, no agent of the department of taxation, 5749

except in the agent's report to the department or when called on 5750  
to testify in any court or proceeding, shall divulge any 5751  
information acquired by the agent as to the transactions, 5752  
property, or business of any person while acting or claiming to 5753  
act under orders of the department. Whoever violates this 5754  
provision shall thereafter be disqualified from acting as an 5755  
officer or employee or in any other capacity under appointment 5756  
or employment of the department. 5757

(B) (1) For purposes of an audit pursuant to section 117.15 5758  
of the Revised Code, or an audit of the department pursuant to 5759  
Chapter 117. of the Revised Code, or an audit, pursuant to that 5760  
chapter, the objective of which is to express an opinion on a 5761  
financial report or statement prepared or issued pursuant to 5762  
division (A) (7) or (9) of section 126.21 of the Revised Code, 5763  
the officers and employees of the auditor of state charged with 5764  
conducting the audit shall have access to and the right to 5765  
examine any state tax returns and state tax return information 5766  
in the possession of the department to the extent that the 5767  
access and examination are necessary for purposes of the audit. 5768  
Any information acquired as the result of that access and 5769  
examination shall not be divulged for any purpose other than as 5770  
required for the audit or unless the officers and employees are 5771  
required to testify in a court or proceeding under compulsion of 5772  
legal process. Whoever violates this provision shall thereafter 5773  
be disqualified from acting as an officer or employee or in any 5774  
other capacity under appointment or employment of the auditor of 5775  
state. 5776

(2) For purposes of an internal audit pursuant to section 5777  
126.45 of the Revised Code, the officers and employees of the 5778  
office of internal audit in the office of budget and management 5779  
charged with directing the internal audit shall have access to 5780

and the right to examine any state tax returns and state tax 5781  
return information in the possession of the department to the 5782  
extent that the access and examination are necessary for 5783  
purposes of the internal audit. Any information acquired as the 5784  
result of that access and examination shall not be divulged for 5785  
any purpose other than as required for the internal audit or 5786  
unless the officers and employees are required to testify in a 5787  
court or proceeding under compulsion of legal process. Whoever 5788  
violates this provision shall thereafter be disqualified from 5789  
acting as an officer or employee or in any other capacity under 5790  
appointment or employment of the office of internal audit. 5791

(3) As provided by section 6103(d) (2) of the Internal 5792  
Revenue Code, any federal tax returns or federal tax information 5793  
that the department has acquired from the internal revenue 5794  
service, through federal and state statutory authority, may be 5795  
disclosed to the auditor of state or the office of internal 5796  
audit solely for purposes of an audit of the department. 5797

(4) For purposes of Chapter 3739. of the Revised Code, an 5798  
agent of the department of taxation may share information with 5799  
the division of state fire marshal that the agent finds during 5800  
the course of an investigation. 5801

(C) Division (A) of this section does not prohibit any of 5802  
the following: 5803

(1) Divulging information contained in applications, 5804  
complaints, and related documents filed with the department 5805  
under section 5715.27 of the Revised Code or in applications 5806  
filed with the department under section 5715.39 of the Revised 5807  
Code; 5808

(2) Providing information to the office of child support 5809

within the department of job and family services pursuant to	5810
section 3125.43 of the Revised Code;	5811
(3) Disclosing to the motor vehicle repair board any	5812
information in the possession of the department that is	5813
necessary for the board to verify the existence of an	5814
applicant's valid vendor's license and current state tax	5815
identification number under section 4775.07 of the Revised Code;	5816
(4) Providing information to the administrator of workers'	5817
compensation pursuant to sections 4123.271 and 4123.591 of the	5818
Revised Code;	5819
(5) Providing to the attorney general information the	5820
department obtains under division (J) of section 1346.01 of the	5821
Revised Code;	5822
(6) Permitting properly authorized officers, employees, or	5823
agents of a municipal corporation from inspecting reports or	5824
information pursuant to section 718.84 of the Revised Code or	5825
rules adopted under section 5745.16 of the Revised Code;	5826
(7) Providing information regarding the name, account	5827
number, or business address of a holder of a vendor's license	5828
issued pursuant to section 5739.17 of the Revised Code, a holder	5829
of a direct payment permit issued pursuant to section 5739.031	5830
of the Revised Code, or a seller having a use tax account	5831
maintained pursuant to section 5741.17 of the Revised Code, or	5832
information regarding the active or inactive status of a	5833
vendor's license, direct payment permit, or seller's use tax	5834
account;	5835
(8) Releasing invoices or invoice information furnished	5836
under section 4301.433 of the Revised Code pursuant to that	5837
section;	5838

(9) Providing to a county auditor notices or documents	5839
concerning or affecting the taxable value of property in the	5840
county auditor's county. Unless authorized by law to disclose	5841
documents so provided, the county auditor shall not disclose	5842
such documents;	5843
(10) Providing to a county auditor sales or use tax return	5844
or audit information under section 333.06 of the Revised Code;	5845
(11) Subject to section 4301.441 of the Revised Code,	5846
disclosing to the appropriate state agency information in the	5847
possession of the department of taxation that is necessary to	5848
verify a permit holder's gallonage or noncompliance with taxes	5849
levied under Chapter 4301. or 4305. of the Revised Code;	5850
(12) Disclosing to the department of natural resources	5851
information in the possession of the department of taxation that	5852
is necessary for the department of taxation to verify the	5853
taxpayer's compliance with section 5749.02 of the Revised Code	5854
or to allow the department of natural resources to enforce	5855
Chapter 1509. of the Revised Code;	5856
(13) Disclosing to the department of job and family	5857
services, industrial commission, and bureau of workers'	5858
compensation information in the possession of the department of	5859
taxation solely for the purpose of identifying employers that	5860
misclassify employees as independent contractors or that fail to	5861
properly report and pay employer tax liabilities. The department	5862
of taxation shall disclose only such information that is	5863
necessary to verify employer compliance with law administered by	5864
those agencies.	5865
(14) Disclosing to the Ohio casino control commission	5866
information in the possession of the department of taxation that	5867

is necessary to verify a casino operator's or sports gaming 5868  
proprietor's compliance with section 5747.063 ~~or~~, 5753.02, or 5869  
5753.021 of the Revised Code and sections related thereto; 5870

(15) Disclosing to the state lottery commission 5871  
information in the possession of the department of taxation that 5872  
is necessary to verify a lottery sales agent's compliance with 5873  
section 5747.064 of the Revised Code. 5874

(16) Disclosing to the development services agency 5875  
information in the possession of the department of taxation that 5876  
is necessary to ensure compliance with the laws of this state 5877  
governing taxation and to verify information reported to the 5878  
development services agency for the purpose of evaluating 5879  
potential tax credits, grants, or loans. Such information shall 5880  
not include information received from the internal revenue 5881  
service the disclosure of which is prohibited by section 6103 of 5882  
the Internal Revenue Code. No officer, employee, or agent of the 5883  
development services agency shall disclose any information 5884  
provided to the development services agency by the department of 5885  
taxation under division (C)(16) of this section except when 5886  
disclosure of the information is necessary for, and made solely 5887  
for the purpose of facilitating, the evaluation of potential tax 5888  
credits, grants, or loans. 5889

(17) Disclosing to the department of insurance information 5890  
in the possession of the department of taxation that is 5891  
necessary to ensure a taxpayer's compliance with the 5892  
requirements with any tax credit administered by the development 5893  
services agency and claimed by the taxpayer against any tax 5894  
administered by the superintendent of insurance. No officer, 5895  
employee, or agent of the department of insurance shall disclose 5896  
any information provided to the department of insurance by the 5897

department of taxation under division (C) (17) of this section. 5898

(18) Disclosing to the division of liquor control 5899  
information in the possession of the department of taxation that 5900  
is necessary for the division and department to comply with the 5901  
requirements of sections 4303.26 and 4303.271 of the Revised 5902  
Code. 5903

(19) Disclosing to the department of education, upon that 5904  
department's request, information in the possession of the 5905  
department of taxation that is necessary only to verify whether 5906  
the family income of a student applying for or receiving a 5907  
scholarship under the educational choice scholarship pilot 5908  
program is equal to, less than, or greater than the income 5909  
thresholds prescribed by section 3310.02 or 3310.032 of the 5910  
Revised Code. The department of education shall provide 5911  
sufficient information about the student and the student's 5912  
family to enable the department of taxation to make the 5913  
verification. 5914

(20) Disclosing to the Ohio rail development commission 5915  
information in the possession of the department of taxation that 5916  
is necessary to ensure compliance with the laws of this state 5917  
governing taxation and to verify information reported to the 5918  
commission for the purpose of evaluating potential grants or 5919  
loans. Such information shall not include information received 5920  
from the internal revenue service the disclosure of which is 5921  
prohibited by section 6103 of the Internal Revenue Code. No 5922  
member, officer, employee, or agent of the Ohio rail development 5923  
commission shall disclose any information provided to the 5924  
commission by the department of taxation under division (C) (20) 5925  
of this section except when disclosure of the information is 5926  
necessary for, and made solely for the purpose of facilitating, 5927

the evaluation of potential grants or loans. 5928

**Sec. 5747.02.** (A) For the purpose of providing revenue for 5929  
the support of schools and local government functions, to 5930  
provide relief to property taxpayers, to provide revenue for the 5931  
general revenue fund, and to meet the expenses of administering 5932  
the tax levied by this chapter, there is hereby levied on every 5933  
individual, trust, and estate residing in or earning or 5934  
receiving income in this state, on every individual, trust, and 5935  
estate earning or receiving lottery winnings, prizes, or awards 5936  
pursuant to Chapter 3770. of the Revised Code, on every 5937  
individual, trust, and estate earning or receiving winnings on 5938  
casino or sports gaming, and on every individual, trust, and 5939  
estate otherwise having nexus with or in this state under the 5940  
Constitution of the United States, an annual tax measured as 5941  
prescribed in divisions (A) (1) to (4) of this section. 5942

(1) In the case of trusts, the tax imposed by this section 5943  
shall be measured by modified Ohio taxable income under division 5944  
(D) of this section and levied in the same amount as the tax is 5945  
imposed on estates as prescribed in division (A) (2) of this 5946  
section. 5947

(2) In the case of estates, the tax imposed by this 5948  
section shall be measured by Ohio taxable income. The tax shall 5949  
be levied at the rate of one and forty-two thousand seven 5950  
hundred forty-four hundred-thousandths per cent for the first 5951  
twenty-one thousand seven hundred fifty dollars of such income 5952  
and, for income in excess of that amount, the tax shall be 5953  
levied at the same rates prescribed in division (A) (3) of this 5954  
section for individuals. 5955

(3) In the case of individuals, the tax imposed by this 5956  
section on income other than taxable business income shall be 5957

measured by Ohio adjusted gross income, less taxable business 5958  
income and less an exemption for the taxpayer, the taxpayer's 5959  
spouse, and each dependent as provided in section 5747.025 of 5960  
the Revised Code. If the balance thus obtained is equal to or 5961  
less than twenty-one thousand seven hundred fifty dollars, no 5962  
tax shall be imposed on that balance. If the balance thus 5963  
obtained is greater than twenty-one thousand seven hundred fifty 5964  
dollars, the tax is hereby levied as follows: 5965

5966

1	2
A OHIO ADJUSTED GROSS INCOME	TAX
LESS TAXABLE BUSINESS INCOME	
AND EXEMPTIONS (INDIVIDUALS)	
OR MODIFIED OHIO TAXABLE	
INCOME (TRUSTS) OR OHIO	
TAXABLE INCOME (ESTATES)	
 B More than \$21,750 but not more than \$43,450	 \$310.47 plus 2.850% of the amount in excess of \$21,750
 C More than \$43,450 but not more than \$86,900	 \$928.92 plus 3.326% of the amount in excess of \$43,450
 D More than \$86,900 but not more than \$108,700	 \$2,374.07 plus 3.802% of the amount in excess of \$86,900
 E More than \$108,700 but not more than \$217,400	 \$3,202.91 plus 4.413% of the amount in excess of \$108,700
 F More than \$217,400	 \$7,999.84 plus 4.797% of the amount in

excess of \$217,400

(4) (a) In the case of individuals, the tax imposed by this section on taxable business income shall equal three per cent of the result obtained by subtracting any amount allowed under division (A) (4) (b) of this section from the individual's taxable business income.

(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 section 5747.025 of the Revised Code by each of the income amounts resulting from the adjustment under this division in the preceding year, adding the resulting product to the corresponding income amount resulting from the adjustment in the preceding year, and rounding the resulting sum to the nearest multiple of fifty dollars. The tax commissioner also shall recompute each of the tax dollar amounts to the extent necessary to reflect the new adjustment of the income amounts. To recompute the tax dollar amount corresponding to the lowest tax rate in division (A) (3) of this section, the commissioner shall multiply the tax rate prescribed in division (A) (2) of this section by the income amount specified in that division and as adjusted according to this paragraph. The rates of taxation shall not be adjusted.

The adjusted amounts apply to taxable years beginning in 5996  
the calendar year in which the adjustments are made and to 5997  
taxable years beginning in each ensuing calendar year until a 5998  
calendar year in which a new adjustment is made pursuant to this 5999  
division. The tax commissioner shall not make a new adjustment 6000  
in any year in which the amount resulting from the adjustment 6001  
would be less than the amount resulting from the adjustment in 6002  
the preceding year. 6003

(B) If the director of budget and management makes a 6004  
certification to the tax commissioner under division (B) of 6005  
section 131.44 of the Revised Code, the amount of tax as 6006  
determined under divisions (A) (1) to (3) of this section shall 6007  
be reduced by the percentage prescribed in that certification 6008  
for taxable years beginning in the calendar year in which that 6009  
certification is made. 6010

(C) (1) The tax imposed by this section on a trust shall be 6011  
computed by multiplying the Ohio modified taxable income of the 6012  
trust by the rates prescribed by division (A) of this section. 6013

(2) A resident trust may claim a credit against the tax 6014  
computed under division (C) of this section equal to the lesser 6015  
of (a) the tax paid to another state or the District of Columbia 6016  
on the resident trust's modified nonbusiness income, other than 6017  
the portion of the resident trust's nonbusiness income that is 6018  
qualifying investment income as defined in section 5747.012 of 6019  
the Revised Code, or (b) the effective tax rate, based on 6020  
modified Ohio taxable income, multiplied by the resident trust's 6021  
modified nonbusiness income other than the portion of the 6022  
resident trust's nonbusiness income that is qualifying 6023  
investment income. The credit applies before any other 6024  
applicable credits. 6025

(3) Any credit authorized against the tax imposed by this 6026  
section applies to a trust subject to division (C) of this 6027  
section only if the trust otherwise qualifies for the credit. To 6028  
the extent that the trust distributes income for the taxable 6029  
year for which a credit is available to the trust, the credit 6030  
shall be shared by the trust and its beneficiaries. The tax 6031  
commissioner and the trust shall be guided by applicable 6032  
regulations of the United States treasury regarding the sharing 6033  
of credits. 6034

(D) For the purposes of this section, "trust" means any 6035  
trust described in Subchapter J of Chapter 1 of the Internal 6036  
Revenue Code, excluding trusts that are not irrevocable as 6037  
defined in division (I) (3) (b) of section 5747.01 of the Revised 6038  
Code and that have no modified Ohio taxable income for the 6039  
taxable year, charitable remainder trusts, qualified funeral 6040  
trusts and preneed funeral contract trusts established pursuant 6041  
to sections 4717.31 to 4717.38 of the Revised Code that are not 6042  
qualified funeral trusts, endowment and perpetual care trusts, 6043  
qualified settlement trusts and funds, designated settlement 6044  
trusts and funds, and trusts exempted from taxation under 6045  
section 501(a) of the Internal Revenue Code. 6046

(E) Nothing in division (A) (3) of this section shall 6047  
prohibit an individual with an Ohio adjusted gross income, less 6048  
taxable business income and exemptions, of twenty-one thousand 6049  
seven hundred fifty dollars or less from filing a return under 6050  
this chapter to receive a refund of taxes withheld or to claim 6051  
any refundable credit allowed under this chapter. 6052

**Sec. 5747.062.** As used in this section, "transferee" has 6053  
the same meaning as in section 3770.10 of the Revised Code, and 6054  
"recipient" includes a transferee. 6055

(A) (1) ~~The~~ Before making any other deduction required by 6056  
Chapter 3770. of the Revised Code, the state lottery commission 6057  
shall deduct and withhold an amount equal to four per cent of 6058  
the payment from each lottery prize award payment that ~~exceeds~~ 6059  
~~five thousand dollars an amount equal to four per cent of the~~ 6060  
~~payment, prior to making any other reduction required by Chapter~~ 6061  
~~3770. of the Revised Code~~ is of an amount for which reporting to 6062  
the internal revenue service of the amount is required by 6063  
section 6041 of the Internal Revenue Code, as amended. 6064

(2) On or before the tenth day of each month, the state 6065  
lottery commission, and each transferee required to deduct and 6066  
withhold amounts pursuant to section 3770.072 of the Revised 6067  
Code, shall file a return and remit to the tax commissioner all 6068  
amounts deducted and withheld pursuant to this section during 6069  
the preceding month. 6070

(3) On or before the thirty-first day of January of each 6071  
year, the state lottery commission, and each transferee required 6072  
to deduct and withhold amounts pursuant to section 3770.072 of 6073  
the Revised Code, shall file with the commissioner an annual 6074  
return, in the form prescribed by the tax commissioner, 6075  
indicating the total amount deducted and withheld pursuant to 6076  
this section or section 3770.072 of the Revised Code during the 6077  
preceding calendar year. At the time of filing that return, the 6078  
state lottery commission or transferee shall remit any amount 6079  
deducted and withheld during the preceding calendar year that 6080  
was not previously remitted. 6081

(4) The state lottery commission, and each transferee 6082  
required to deduct and withhold amounts pursuant to section 6083  
3770.072 of the Revised Code, shall issue to each person with 6084  
respect to whom tax has been deducted and withheld by the 6085

commission or transferee pursuant to this section or section 6086  
3770.072 of the Revised Code during the preceding calendar year, 6087  
an information return in the form prescribed by the 6088  
commissioner. 6089

(B) (1) Division (B) (1) of this section does not apply to 6090  
persons classified for federal income tax purposes as 6091  
associations taxable as corporations. 6092

Amounts withheld pursuant to this section or section 6093  
3770.072 of the Revised Code shall be allowed as a credit 6094  
against payment of the tax imposed pursuant to section 5747.02 6095  
of the Revised Code upon the lottery prize award recipient, upon 6096  
a beneficiary of such a recipient, or upon any investor in such 6097  
a recipient if the recipient is a pass-through entity or 6098  
disregarded entity, and shall be treated as taxes paid by the 6099  
recipient, beneficiary, or investor for purposes of section 6100  
5747.09 of the Revised Code. The credit is available to the 6101  
recipient, beneficiary, or investor even if the commission or 6102  
transferee does not remit to the tax commissioner the amount 6103  
withheld. 6104

(2) Division (B) (2) of this section applies only to 6105  
persons classified for federal income tax purposes as 6106  
associations taxable as corporations. 6107

Amounts withheld pursuant to this section or section 6108  
3770.072 of the Revised Code shall be treated as a credit 6109  
against the tax imposed pursuant to section 5733.06 of the 6110  
Revised Code for the tax year immediately following the date on 6111  
which those amounts are deducted and withheld, upon the lottery 6112  
prize award recipient, upon a beneficiary of such a recipient, 6113  
or upon an investor in such a recipient if the recipient is a 6114  
pass-through entity or disregarded entity, and shall be treated 6115

as paid by the recipient, beneficiary, or investor on the date 6116  
on which those amounts are deducted and withheld. The credit is 6117  
a refundable credit and shall be claimed in the order required 6118  
under section 5733.98 of the Revised Code. The credit is 6119  
available to the recipient, beneficiary, or investor even if the 6120  
commission or transferee does not remit to the tax commissioner 6121  
the amount withheld. 6122

(3) Nothing in division (B) (1) or (2) of this section 6123  
shall be construed to allow more than one person to claim the 6124  
credit for any portion of each amount deducted and withheld. 6125

(C) Failure of the commission or any transferee to deduct 6126  
and withhold the required amounts from lottery prize awards or 6127  
to remit amounts withheld as required by this section and 6128  
section 3770.072 of the Revised Code shall not relieve a 6129  
taxpayer described in division (B) of this section from 6130  
liability for the tax imposed by section 5733.06 or 5747.02 of 6131  
the Revised Code. 6132

**Sec. 5747.063.** The requirements imposed under this section 6133  
are in addition to the municipal income tax withholding 6134  
requirements under section 718.031 of the Revised Code. As used 6135  
in this section, "sports gaming proprietor" and "sports gaming 6136  
facility" have the same meanings as in section 3775.01 of the 6137  
Revised Code. 6138

(A) (1) If a person's winnings ~~at a from casino facility~~ 6139  
gaming or from sports gaming are an amount for which reporting 6140  
to the internal revenue service of the amount is required by 6141  
section 6041 of the Internal Revenue Code, as amended, ~~the a~~ 6142  
casino operator or sports gaming proprietor shall deduct and 6143  
withhold Ohio income tax from the person's winnings at a rate of 6144  
four per cent of the amount won. A person's amount of winnings 6145

from casino gaming shall be determined each time the person 6146  
exchanges amounts won in tokens, chips, casino credit, or other 6147  
prepaid representations of value for cash or a cash equivalent. 6148  
The casino operator or sports gaming proprietor shall issue, to 6149  
a person from whose winnings an amount has been deducted and 6150  
withheld, a receipt for the amount deducted and withheld, and 6151  
also shall obtain from the person additional information that 6152  
will be necessary for the casino operator or sports gaming 6153  
proprietor to prepare the returns required by this section. 6154

(2) If a person's winnings ~~at a from casino facility~~ 6155  
gaming or sports gaming require reporting to the internal 6156  
revenue service under division (A) (1) of this section, the 6157  
casino operator or sports gaming proprietor also shall require 6158  
the person to state in writing, under penalty of falsification, 6159  
whether the person is in default under a support order. 6160

(B) Amounts deducted and withheld by a casino operator or 6161  
sports gaming proprietor are held in trust for the benefit of 6162  
the state. 6163

(1) On or before the tenth day of each month, the casino 6164  
operator shall file a return electronically with the tax 6165  
commissioner identifying the persons from whose winnings amounts 6166  
were deducted and withheld, the amount of each such deduction 6167  
and withholding during the preceding calendar month, the amount 6168  
of the winnings from which each such amount was withheld, the 6169  
type of casino gaming or sports gaming that resulted in such 6170  
winnings, and any other information required by the tax 6171  
commissioner. With the return, the casino operator or sports 6172  
gaming proprietor shall remit electronically to the commissioner 6173  
all the amounts deducted and withheld during the preceding 6174  
month. 6175

(2) (a) A casino operator or sports gaming proprietor shall 6176  
maintain a record of each written statement provided under 6177  
division (A) (2) of this section in which a person admits to 6178  
being in default under a support order. The casino operator or 6179  
sports gaming proprietor shall make these records available to 6180  
the director of job and family services upon request. 6181

(b) A casino operator or sports gaming proprietor shall 6182  
maintain copies of receipts issued under division (A) (1) of this 6183  
section and of written statements provided under division (A) (2) 6184  
of this section and shall make these copies available to the tax 6185  
commissioner upon request. 6186

(c) A casino operator or sports gaming proprietor shall 6187  
maintain the information described in divisions (B) (2) (a) and 6188  
(b) of this section in accordance with section 5747.17 of the 6189  
Revised Code and any rules adopted pursuant thereto. 6190

(3) Annually, on or before the thirty-first day of 6191  
January, a casino operator or sports gaming proprietor shall 6192  
file an annual return electronically with the tax commissioner 6193  
indicating the total amount deducted and withheld during the 6194  
preceding calendar year. The casino operator or sports gaming 6195  
proprietor shall remit electronically with the annual return any 6196  
amount that was deducted and withheld and that was not 6197  
previously remitted. If the identity of a person and the amount 6198  
deducted and withheld with respect to that person were omitted 6199  
on a monthly return, that information shall be indicated on the 6200  
annual return. 6201

(4) (a) A casino operator or sports gaming proprietor who 6202  
fails to file a return and remit the amounts deducted and 6203  
withheld is personally liable for the amount deducted and 6204  
withheld and not remitted. The commissioner may impose a penalty 6205

up to one thousand dollars if a return is filed late, if amounts 6206  
deducted and withheld are remitted late, if a return is not 6207  
filed, or if amounts deducted and withheld are not remitted. 6208  
Interest accrues on past due amounts deducted and withheld at 6209  
the rate prescribed in section 5703.47 of the Revised Code. The 6210  
commissioner may collect past due amounts deducted and withheld 6211  
and penalties and interest thereon by assessment under section 6212  
5747.13 of the Revised Code as if they were income taxes 6213  
collected by an employer. 6214

(b) If a casino operator or sports gaming proprietor sells 6215  
the casino facility or sports gaming facility, or otherwise 6216  
quits the casino or sports gaming business, the amounts deducted 6217  
and withheld and any penalties and interest thereon are 6218  
immediately due and payable. The successor shall withhold an 6219  
amount of the purchase money that is sufficient to cover the 6220  
amounts deducted and withheld and penalties and interest thereon 6221  
until the predecessor casino operator or sports gaming 6222  
proprietor produces either a receipt from the commissioner 6223  
showing that the amounts deducted and withheld and penalties and 6224  
interest thereon have been paid or a certificate from the 6225  
commissioner indicating that no amounts deducted and withheld or 6226  
penalties and interest thereon are due. If the successor fails 6227  
to withhold purchase money, the successor is personally liable 6228  
for payment of the amounts deducted and withheld and penalties 6229  
and interest thereon, up to the amount of the purchase money. 6230

(C) (1) Annually, on or before the thirty-first day of 6231  
January, a casino operator or sports gaming proprietor shall 6232  
issue an information return to each person with respect to whom 6233  
an amount has been deducted and withheld during the preceding 6234  
calendar year. The information return shall show the total 6235  
amount deducted from the person's winnings by the casino 6236

operator or sports gaming proprietor during the preceding 6237  
calendar year. 6238

(2) Annually, on or before the thirty-first day of 6239  
January, a casino operator or sports gaming proprietor shall 6240  
provide to the commissioner a copy of each information return 6241  
issued under division (C) (1) of this section for the preceding 6242  
calendar year. The commissioner may require that the copies be 6243  
transmitted electronically. 6244

(D) Amounts deducted and withheld shall be allowed as a 6245  
credit against payment of the tax imposed by section 5747.02 of 6246  
the Revised Code and shall be treated as taxes paid for purposes 6247  
of section 5747.09 of the Revised Code. This division applies 6248  
only to the person for whom the amount is deducted and withheld. 6249

(E) The failure of a casino operator or sports gaming 6250  
proprietor to deduct and withhold the required amount from a 6251  
person's winnings does not relieve the person from liability for 6252  
the tax imposed by section 5747.02 of the Revised Code with 6253  
respect to those winnings. And compliance with this section does 6254  
not relieve a casino operator or sports gaming proprietor or a 6255  
person who has winnings ~~at a from casino facility gaming or~~ 6256  
sports gaming from compliance with relevant provisions of 6257  
federal tax laws. 6258

(F) The commissioner shall prescribe the form of the 6259  
receipt and returns required by this section. The director of 6260  
job and family services shall prescribe the form of the 6261  
statement required by this section. 6262

(G) The commissioner may adopt rules that are necessary to 6263  
administer this section. 6264

**Sec. 5747.08.** An annual return with respect to the tax 6265

imposed by section 5747.02 of the Revised Code and each tax 6266  
imposed under Chapter 5748. of the Revised Code shall be made by 6267  
every taxpayer for any taxable year for which the taxpayer is 6268  
liable for the tax imposed by that section or under that 6269  
chapter, unless the total credits allowed under division (E) of 6270  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 6271  
the Revised Code for the year are equal to or exceed the tax 6272  
imposed by section 5747.02 of the Revised Code, in which case no 6273  
return shall be required unless the taxpayer is liable for a tax 6274  
imposed pursuant to Chapter 5748. of the Revised Code. 6275

(A) If an individual is deceased, any return or notice 6276  
required of that individual under this chapter shall be made and 6277  
filed by that decedent's executor, administrator, or other 6278  
person charged with the property of that decedent. 6279

(B) If an individual is unable to make a return or notice 6280  
required by this chapter, the return or notice required of that 6281  
individual shall be made and filed by the individual's duly 6282  
authorized agent, guardian, conservator, fiduciary, or other 6283  
person charged with the care of the person or property of that 6284  
individual. 6285

(C) Returns or notices required of an estate or a trust 6286  
shall be made and filed by the fiduciary of the estate or trust. 6287

(D) (1) (a) Except as otherwise provided in division (D) (1) 6288  
(b) of this section, any pass-through entity may file a single 6289  
return on behalf of one or more of the entity's investors other 6290  
than an investor that is a person subject to the tax imposed 6291  
under section 5733.06 of the Revised Code. The single return 6292  
shall set forth the name, address, and social security number or 6293  
other identifying number of each of those pass-through entity 6294  
investors and shall indicate the distributive share of each of 6295

those pass-through entity investor's income taxable in this 6296  
state in accordance with sections 5747.20 to 5747.231 of the 6297  
Revised Code. Such pass-through entity investors for whom the 6298  
pass-through entity elects to file a single return are not 6299  
entitled to the exemption or credit provided for by sections 6300  
5747.02 and 5747.022 of the Revised Code; shall calculate the 6301  
tax before business credits at the highest rate of tax set forth 6302  
in section 5747.02 of the Revised Code for the taxable year for 6303  
which the return is filed; and are entitled to only their 6304  
distributive share of the business credits as defined in 6305  
division (D) (2) of this section. A single check drawn by the 6306  
pass-through entity shall accompany the return in full payment 6307  
of the tax due, as shown on the single return, for such 6308  
investors, other than investors who are persons subject to the 6309  
tax imposed under section 5733.06 of the Revised Code. 6310

(b) (i) A pass-through entity shall not include in such a 6311  
single return any investor that is a trust to the extent that 6312  
any direct or indirect current, future, or contingent 6313  
beneficiary of the trust is a person subject to the tax imposed 6314  
under section 5733.06 of the Revised Code. 6315

(ii) A pass-through entity shall not include in such a 6316  
single return any investor that is itself a pass-through entity 6317  
to the extent that any direct or indirect investor in the second 6318  
pass-through entity is a person subject to the tax imposed under 6319  
section 5733.06 of the Revised Code. 6320

(c) Nothing in division (D) of this section precludes the 6321  
tax commissioner from requiring such investors to file the 6322  
return and make the payment of taxes and related interest, 6323  
penalty, and interest penalty required by this section or 6324  
section 5747.02, 5747.09, or 5747.15 of the Revised Code. 6325

Nothing in division (D) of this section precludes such an 6326  
investor from filing the annual return under this section, 6327  
utilizing the refundable credit equal to the investor's 6328  
proportionate share of the tax paid by the pass-through entity 6329  
on behalf of the investor under division (I) of this section, 6330  
and making the payment of taxes imposed under section 5747.02 of 6331  
the Revised Code. Nothing in division (D) of this section shall 6332  
be construed to provide to such an investor or pass-through 6333  
entity any additional deduction or credit, other than the credit 6334  
provided by division (I) of this section, solely on account of 6335  
the entity's filing a return in accordance with this section. 6336  
Such a pass-through entity also shall make the filing and 6337  
payment of estimated taxes on behalf of the pass-through entity 6338  
investors other than an investor that is a person subject to the 6339  
tax imposed under section 5733.06 of the Revised Code. 6340

(2) For the purposes of this section, "business credits" 6341  
means the credits listed in section 5747.98 of the Revised Code 6342  
excluding the following credits: 6343

(a) The retirement income credit under division (B) of 6344  
section 5747.055 of the Revised Code; 6345

(b) The senior citizen credit under division (F) of 6346  
section 5747.055 of the Revised Code; 6347

(c) The lump sum distribution credit under division (G) of 6348  
section 5747.055 of the Revised Code; 6349

(d) The dependent care credit under section 5747.054 of 6350  
the Revised Code; 6351

(e) The lump sum retirement income credit under division 6352  
(C) of section 5747.055 of the Revised Code; 6353

(f) The lump sum retirement income credit under division 6354

(D) of section 5747.055 of the Revised Code;	6355
(g) The lump sum retirement income credit under division	6356
(E) of section 5747.055 of the Revised Code;	6357
(h) The credit for displaced workers who pay for job	6358
training under section 5747.27 of the Revised Code;	6359
(i) The twenty-dollar personal exemption credit under	6360
section 5747.022 of the Revised Code;	6361
(j) The joint filing credit under division (E) of section	6362
5747.05 of the Revised Code;	6363
(k) The nonresident credit under division (A) of section	6364
5747.05 of the Revised Code;	6365
(l) The credit for a resident's out-of-state income under	6366
division (B) of section 5747.05 of the Revised Code;	6367
(m) The earned income tax credit under section 5747.71 of	6368
the Revised Code;	6369
(n) The lead abatement credit under section 5747.26 of the	6370
Revised Code.	6371
(3) The election provided for under division (D) of this	6372
section applies only to the taxable year for which the election	6373
is made by the pass-through entity. Unless the tax commissioner	6374
provides otherwise, this election, once made, is binding and	6375
irrevocable for the taxable year for which the election is made.	6376
Nothing in this division shall be construed to provide for any	6377
deduction or credit that would not be allowable if a nonresident	6378
pass-through entity investor were to file an annual return.	6379
(4) If a pass-through entity makes the election provided	6380
for under division (D) of this section, the pass-through entity	6381

shall be liable for any additional taxes, interest, interest 6382  
penalty, or penalties imposed by this chapter if the tax 6383  
commissioner finds that the single return does not reflect the 6384  
correct tax due by the pass-through entity investors covered by 6385  
that return. Nothing in this division shall be construed to 6386  
limit or alter the liability, if any, imposed on pass-through 6387  
entity investors for unpaid or underpaid taxes, interest, 6388  
interest penalty, or penalties as a result of the pass-through 6389  
entity's making the election provided for under division (D) of 6390  
this section. For the purposes of division (D) of this section, 6391  
"correct tax due" means the tax that would have been paid by the 6392  
pass-through entity had the single return been filed in a manner 6393  
reflecting the commissioner's findings. Nothing in division (D) 6394  
of this section shall be construed to make or hold a pass- 6395  
through entity liable for tax attributable to a pass-through 6396  
entity investor's income from a source other than the pass- 6397  
through entity electing to file the single return. 6398

(E) If a husband and wife file a joint federal income tax 6399  
return for a taxable year, they shall file a joint return under 6400  
this section for that taxable year, and their liabilities are 6401  
joint and several, but, if the federal income tax liability of 6402  
either spouse is determined on a separate federal income tax 6403  
return, they shall file separate returns under this section. 6404

If either spouse is not required to file a federal income 6405  
tax return and either or both are required to file a return 6406  
pursuant to this chapter, they may elect to file separate or 6407  
joint returns, and, pursuant to that election, their liabilities 6408  
are separate or joint and several. If a husband and wife file 6409  
separate returns pursuant to this chapter, each must claim the 6410  
taxpayer's own exemption, but not both, as authorized under 6411  
section 5747.02 of the Revised Code on the taxpayer's own 6412

return. 6413

(F) Each return or notice required to be filed under this 6414  
section shall contain the signature of the taxpayer or the 6415  
taxpayer's duly authorized agent and of the person who prepared 6416  
the return for the taxpayer, and shall include the taxpayer's 6417  
social security number. Each return shall be verified by a 6418  
declaration under the penalties of perjury. The tax commissioner 6419  
shall prescribe the form that the signature and declaration 6420  
shall take. 6421

(G) Each return or notice required to be filed under this 6422  
section shall be made and filed as required by section 5747.04 6423  
of the Revised Code, on or before the fifteenth day of April of 6424  
each year, on forms that the tax commissioner shall prescribe, 6425  
together with remittance made payable to the treasurer of state 6426  
in the combined amount of the state and all school district 6427  
income taxes shown to be due on the form. 6428

Upon good cause shown, the commissioner may extend the 6429  
period for filing any notice or return required to be filed 6430  
under this section and may adopt rules relating to extensions. 6431  
If the extension results in an extension of time for the payment 6432  
of any state or school district income tax liability with 6433  
respect to which the return is filed, the taxpayer shall pay at 6434  
the time the tax liability is paid an amount of interest 6435  
computed at the rate per annum prescribed by section 5703.47 of 6436  
the Revised Code on that liability from the time that payment is 6437  
due without extension to the time of actual payment. Except as 6438  
provided in section 5747.132 of the Revised Code, in addition to 6439  
all other interest charges and penalties, all taxes imposed 6440  
under this chapter or Chapter 5748. of the Revised Code and 6441  
remaining unpaid after they become due, except combined amounts 6442

due of one dollar or less, bear interest at the rate per annum 6443  
prescribed by section 5703.47 of the Revised Code until paid or 6444  
until the day an assessment is issued under section 5747.13 of 6445  
the Revised Code, whichever occurs first. 6446

If the commissioner considers it necessary in order to 6447  
ensure the payment of the tax imposed by section 5747.02 of the 6448  
Revised Code or any tax imposed under Chapter 5748. of the 6449  
Revised Code, the commissioner may require returns and payments 6450  
to be made otherwise than as provided in this section. 6451

To the extent that any provision in this division 6452  
conflicts with any provision in section 5747.026 of the Revised 6453  
Code, the provision in that section prevails. 6454

(H) The amounts withheld by an employer pursuant to 6455  
section 5747.06 of the Revised Code, a casino operator or sports 6456  
gaming proprietor pursuant to section 5747.063 of the Revised 6457  
Code, or a lottery sales agent pursuant to section 5747.064 of 6458  
the Revised Code shall be allowed to the recipient of the 6459  
compensation, casino or sports gaming winnings, or lottery prize 6460  
award as credits against payment of the appropriate taxes 6461  
imposed on the recipient by section 5747.02 and under Chapter 6462  
5748. of the Revised Code. 6463

(I) If a pass-through entity elects to file a single 6464  
return under division (D) of this section and if any investor is 6465  
required to file the annual return and make the payment of taxes 6466  
required by this chapter on account of the investor's other 6467  
income that is not included in a single return filed by a pass- 6468  
through entity or any other investor elects to file the annual 6469  
return, the investor is entitled to a refundable credit equal to 6470  
the investor's proportionate share of the tax paid by the pass- 6471  
through entity on behalf of the investor. The investor shall 6472

claim the credit for the investor's taxable year in which or 6473  
with which ends the taxable year of the pass-through entity. 6474  
Nothing in this chapter shall be construed to allow any credit 6475  
provided in this chapter to be claimed more than once. For the 6476  
purpose of computing any interest, penalty, or interest penalty, 6477  
the investor shall be deemed to have paid the refundable credit 6478  
provided by this division on the day that the pass-through 6479  
entity paid the estimated tax or the tax giving rise to the 6480  
credit. 6481

(J) The tax commissioner shall ensure that each return 6482  
required to be filed under this section includes a box that the 6483  
taxpayer may check to authorize a paid tax preparer who prepared 6484  
the return to communicate with the department of taxation about 6485  
matters pertaining to the return. The return or instructions 6486  
accompanying the return shall indicate that by checking the box 6487  
the taxpayer authorizes the department of taxation to contact 6488  
the preparer concerning questions that arise during the 6489  
processing of the return and authorizes the preparer only to 6490  
provide the department with information that is missing from the 6491  
return, to contact the department for information about the 6492  
processing of the return or the status of the taxpayer's refund 6493  
or payments, and to respond to notices about mathematical 6494  
errors, offsets, or return preparation that the taxpayer has 6495  
received from the department and has shown to the preparer. 6496

(K) The tax commissioner shall permit individual taxpayers 6497  
to instruct the department of taxation to cause any refund of 6498  
overpaid taxes to be deposited directly into a checking account, 6499  
savings account, or an individual retirement account or 6500  
individual retirement annuity, or preexisting college savings 6501  
plan or program account offered by the Ohio tuition trust 6502  
authority under Chapter 3334. of the Revised Code, as designated 6503

by the taxpayer, when the taxpayer files the annual return 6504  
required by this section electronically. 6505

(L) A taxpayer claiming the deduction under division (A) 6506  
(31) of section 5747.01 of the Revised Code for a taxable year 6507  
shall indicate on the taxpayer's return the north American 6508  
industry classification system code of each business or 6509  
professional activity from which the taxpayer's business income 6510  
was derived. The tax commissioner shall provide space on the 6511  
return for this purpose and shall prescribe, by rule adopted in 6512  
accordance with Chapter 119. of the Revised Code, the manner by 6513  
which such a taxpayer shall determine the taxpayer's proper 6514  
classification codes and business or professional activities 6515  
from which the taxpayer derives business income. 6516

(M) The tax commissioner may adopt rules to administer 6517  
this section. 6518

**Sec. 5747.20.** This section applies solely for the purposes 6519  
of computing the credit allowed under division (A) of section 6520  
5747.05 of the Revised Code and computing income taxable in this 6521  
state under division (D) of section 5747.08 of the Revised Code. 6522

All items of nonbusiness income or deduction shall be 6523  
allocated in this state as follows: 6524

(A) All items of nonbusiness income or deduction taken 6525  
into account in the computation of adjusted gross income for the 6526  
taxable year by a resident shall be allocated to this state. 6527

(B) All items of nonbusiness income or deduction taken 6528  
into account in the computation of adjusted gross income for the 6529  
taxable year by a nonresident shall be allocated to this state 6530  
as follows: 6531

(1) All items of compensation paid to an individual for 6532

personal services performed in this state who was a nonresident 6533  
at the time of payment and all items of deduction directly 6534  
allocated thereto shall be allocated to this state. 6535

(2) All gains or losses from the sale of real property, 6536  
tangible personal property, or intangible property shall be 6537  
allocated as follows: 6538

(a) Capital gains or losses from the sale or other 6539  
transfer of real property are allocable to this state if the 6540  
property is located physically in this state. 6541

(b) Capital gains or losses from the sale or other 6542  
transfer of tangible personal property are allocable to this 6543  
state if, at the time of such sale or other transfer, the 6544  
property had its physical location in this state. 6545

(c) Capital gains or losses from the sale or other 6546  
transfer of intangible personal property are allocable to this 6547  
state if the taxpayer's domicile was in this state at the time 6548  
of such sale or other transfer. 6549

(3) All rents and royalties of real or tangible personal 6550  
property shall be allocated to this state as follows: 6551

(a) Rents and royalties derived from real property are 6552  
allocable to this state if the property is physically located in 6553  
this state. 6554

(b) Rents and royalties derived from tangible personal 6555  
property are allocable to this state to the extent that such 6556  
property is utilized in this state. 6557

The extent of utilization of tangible personal property in 6558  
a state is determined by multiplying the rents or royalties 6559  
derived from such property by a fraction, the numerator of which 6560

is the number of days of physical location of the property in 6561  
this state during the rental or royalty period in the taxable 6562  
year and the denominator of which is the number of days of 6563  
physical location of the property everywhere during all rental 6564  
or royalty periods in the taxable year. If the physical location 6565  
of the property during the rental or royalty period is unknown 6566  
or unascertainable by the nonresident, tangible personal 6567  
property is utilized in the state in which the property was 6568  
located at the time the rental or royalty payor obtained 6569  
possession. 6570

(4) All patent and copyright royalties shall be allocated 6571  
to this state to the extent the patent or copyright was utilized 6572  
by the payor in this state. 6573

A patent is utilized in a state to the extent that it is 6574  
employed in production, fabrication, manufacturing, or other 6575  
processing in the state, or to the extent that a patented 6576  
product is produced in the state. If the basis of receipts from 6577  
patent royalties does not permit allocation to states or if the 6578  
accounting procedures do not reflect states of utilization, the 6579  
patent is utilized in this state if the taxpayer's domicile was 6580  
in this state at the time such royalties were paid or accrued. 6581

A copyright is utilized in a state to the extent that 6582  
printing or other publication originates in the state. If the 6583  
basis of receipts from copyright royalties does not permit 6584  
allocation to states or if the accounting procedures do not 6585  
reflect states of utilization, the copyright is utilized in this 6586  
state if the taxpayer's domicile was in this state at the time 6587  
such royalties were paid or accrued. 6588

(5) (a) All lottery prize awards paid by the state lottery 6589  
commission pursuant to Chapter 3770. of the Revised Code shall 6590

be allocated to this state. 6591

(b) All earnings, profit, income, and gain from the sale, 6592  
exchange, or other disposition of lottery prize awards paid or 6593  
to be paid to any person by the state lottery commission 6594  
pursuant to Chapter 3770. of the Revised Code shall be allocated 6595  
to this state. 6596

(c) All earnings, profit, income, and gain from the direct 6597  
or indirect ownership of lottery prize awards paid or to be paid 6598  
to any person by the state lottery commission pursuant to 6599  
Chapter 3770. of the Revised Code shall be allocated to this 6600  
state. 6601

(d) All earnings, profit, income, and gain from the direct 6602  
or indirect interest in any right in or to any lottery prize 6603  
awards paid or to be paid to any person by the state lottery 6604  
commission pursuant to Chapter 3770. of the Revised Code shall 6605  
be allocated to this state. 6606

(6) Any item of income or deduction which has been taken 6607  
into account in the computation of adjusted gross income for the 6608  
taxable year by a nonresident and which is not otherwise 6609  
specifically allocated or apportioned pursuant to sections 6610  
5747.20 to 5747.23 of the Revised Code, including, without 6611  
limitation, interest, dividends and distributions, items of 6612  
income taken into account under the provisions of sections 401 6613  
to 425 of the Internal Revenue Code, and benefit payments 6614  
received by a beneficiary of a supplemental unemployment trust 6615  
which is referred to in section 501(c)(17) of the Internal 6616  
Revenue Code, shall not be allocated to this state unless the 6617  
taxpayer's domicile was in this state at the time such income 6618  
was paid or accrued. 6619

(7) All winnings from casino gaming ~~winnings paid by any person licensed by the Ohio casino control commission or sports gaming conducted in this state~~ shall be allocated to the state. 6620  
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(C) If an individual is a resident for part of the taxable year and a nonresident for the remainder of the taxable year, all items of nonbusiness income or deduction shall be allocated under division (A) of this section for the part of the taxable year that the individual is a resident and under division (B) of this section for the part of the taxable year that the individual is a nonresident. 6623  
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**Sec. 5751.01.** As used in this chapter: 6630

(A) "Person" means, but is not limited to, individuals, combinations of individuals of any form, receivers, assignees, trustees in bankruptcy, firms, companies, joint-stock companies, business trusts, estates, partnerships, limited liability partnerships, limited liability companies, associations, joint ventures, clubs, societies, for-profit corporations, S corporations, qualified subchapter S subsidiaries, qualified subchapter S trusts, trusts, entities that are disregarded for federal income tax purposes, and any other entities. 6631  
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(B) "Consolidated elected taxpayer" means a group of two or more persons treated as a single taxpayer for purposes of this chapter as the result of an election made under section 5751.011 of the Revised Code. 6640  
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(C) "Combined taxpayer" means a group of two or more persons treated as a single taxpayer for purposes of this chapter under section 5751.012 of the Revised Code. 6644  
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(D) "Taxpayer" means any person, or any group of persons in the case of a consolidated elected taxpayer or combined 6647  
6648

taxpayer treated as one taxpayer, required to register or pay 6649  
tax under this chapter. "Taxpayer" does not include excluded 6650  
persons. 6651

(E) "Excluded person" means any of the following: 6652

(1) Any person with not more than one hundred fifty 6653  
thousand dollars of taxable gross receipts during the calendar 6654  
year. Division (E) (1) of this section does not apply to a person 6655  
that is a member of a consolidated elected taxpayer; 6656

(2) A public utility that paid the excise tax imposed by 6657  
section 5727.24 or 5727.30 of the Revised Code based on one or 6658  
more measurement periods that include the entire tax period 6659  
under this chapter, except that a public utility that is a 6660  
combined company is a taxpayer with regard to the following 6661  
gross receipts: 6662

(a) Taxable gross receipts directly attributed to a public 6663  
utility activity, but not directly attributed to an activity 6664  
that is subject to the excise tax imposed by section 5727.24 or 6665  
5727.30 of the Revised Code; 6666

(b) Taxable gross receipts that cannot be directly 6667  
attributed to any activity, multiplied by a fraction whose 6668  
numerator is the taxable gross receipts described in division 6669  
(E) (2) (a) of this section and whose denominator is the total 6670  
taxable gross receipts that can be directly attributed to any 6671  
activity; 6672

(c) Except for any differences resulting from the use of 6673  
an accrual basis method of accounting for purposes of 6674  
determining gross receipts under this chapter and the use of the 6675  
cash basis method of accounting for purposes of determining 6676  
gross receipts under section 5727.24 of the Revised Code, the 6677

gross receipts directly attributed to the activity of a natural 6678  
gas company shall be determined in a manner consistent with 6679  
division (D) of section 5727.03 of the Revised Code. 6680

As used in division (E)(2) of this section, "combined 6681  
company" and "public utility" have the same meanings as in 6682  
section 5727.01 of the Revised Code. 6683

(3) A financial institution, as defined in section 5726.01 6684  
of the Revised Code, that paid the tax imposed by section 6685  
5726.02 of the Revised Code based on one or more taxable years 6686  
that include the entire tax period under this chapter; 6687

(4) A person directly or indirectly owned by one or more 6688  
financial institutions, as defined in section 5726.01 of the 6689  
Revised Code, that paid the tax imposed by section 5726.02 of 6690  
the Revised Code based on one or more taxable years that include 6691  
the entire tax period under this chapter. 6692

For the purposes of division (E)(4) of this section, a 6693  
person owns another person under the following circumstances: 6694

(a) In the case of corporations issuing capital stock, one 6695  
corporation owns another corporation if it owns fifty per cent 6696  
or more of the other corporation's capital stock with current 6697  
voting rights; 6698

(b) In the case of a limited liability company, one person 6699  
owns the company if that person's membership interest, as 6700  
defined in section 1705.01 or 1706.01 of the Revised Code as 6701  
applicable, is fifty per cent or more of the combined membership 6702  
interests of all persons owning such interests in the company; 6703

(c) In the case of a partnership, trust, or other 6704  
unincorporated business organization other than a limited 6705  
liability company, one person owns the organization if, under 6706

the articles of organization or other instrument governing the 6707  
affairs of the organization, that person has a beneficial 6708  
interest in the organization's profits, surpluses, losses, or 6709  
distributions of fifty per cent or more of the combined 6710  
beneficial interests of all persons having such an interest in 6711  
the organization. 6712

(5) A domestic insurance company or foreign insurance 6713  
company, as defined in section 5725.01 of the Revised Code, that 6714  
paid the insurance company premiums tax imposed by section 6715  
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 6716  
insurance company whose gross premiums are subject to tax under 6717  
section 3905.36 of the Revised Code based on one or more 6718  
measurement periods that include the entire tax period under 6719  
this chapter; 6720

(6) A person that solely facilitates or services one or 6721  
more securitizations of phase-in-recovery property pursuant to a 6722  
final financing order as those terms are defined in section 6723  
4928.23 of the Revised Code. For purposes of this division, 6724  
"securitization" means transferring one or more assets to one or 6725  
more persons and then issuing securities backed by the right to 6726  
receive payment from the asset or assets so transferred. 6727

(7) Except as otherwise provided in this division, a pre- 6728  
income tax trust as defined in section 5747.01 of the Revised 6729  
Code and any pass-through entity of which such pre-income tax 6730  
trust owns or controls, directly, indirectly, or constructively 6731  
through related interests, more than five per cent of the 6732  
ownership or equity interests. If the pre-income tax trust has 6733  
made a qualifying pre-income tax trust election under division 6734  
(EE) of section 5747.01 of the Revised Code, then the trust and 6735  
the pass-through entities of which it owns or controls, 6736

directly, indirectly, or constructively through related 6737  
interests, more than five per cent of the ownership or equity 6738  
interests, shall not be excluded persons for purposes of the tax 6739  
imposed under section 5751.02 of the Revised Code. 6740

(8) Nonprofit organizations or the state and its agencies, 6741  
instrumentalities, or political subdivisions. 6742

(F) Except as otherwise provided in divisions (F) (2), (3), 6743  
and (4) of this section, "gross receipts" means the total amount 6744  
realized by a person, without deduction for the cost of goods 6745  
sold or other expenses incurred, that contributes to the 6746  
production of gross income of the person, including the fair 6747  
market value of any property and any services received, and any 6748  
debt transferred or forgiven as consideration. 6749

(1) The following are examples of gross receipts: 6750

(a) Amounts realized from the sale, exchange, or other 6751  
disposition of the taxpayer's property to or with another; 6752

(b) Amounts realized from the taxpayer's performance of 6753  
services for another; 6754

(c) Amounts realized from another's use or possession of 6755  
the taxpayer's property or capital; 6756

(d) Any combination of the foregoing amounts. 6757

(2) "Gross receipts" excludes the following amounts: 6758

(a) Interest income except interest on credit sales; 6759

(b) Dividends and distributions from corporations, and 6760  
distributive or proportionate shares of receipts and income from 6761  
a pass-through entity as defined under section 5733.04 of the 6762  
Revised Code; 6763

(c) Receipts from the sale, exchange, or other disposition 6764  
of an asset described in section 1221 or 1231 of the Internal 6765  
Revenue Code, without regard to the length of time the person 6766  
held the asset. Notwithstanding section 1221 of the Internal 6767  
Revenue Code, receipts from hedging transactions also are 6768  
excluded to the extent the transactions are entered into 6769  
primarily to protect a financial position, such as managing the 6770  
risk of exposure to (i) foreign currency fluctuations that 6771  
affect assets, liabilities, profits, losses, equity, or 6772  
investments in foreign operations; (ii) interest rate 6773  
fluctuations; or (iii) commodity price fluctuations. As used in 6774  
division (F) (2) (c) of this section, "hedging transaction" has 6775  
the same meaning as used in section 1221 of the Internal Revenue 6776  
Code and also includes transactions accorded hedge accounting 6777  
treatment under statement of financial accounting standards 6778  
number 133 of the financial accounting standards board. For the 6779  
purposes of division (F) (2) (c) of this section, the actual 6780  
transfer of title of real or tangible personal property to 6781  
another entity is not a hedging transaction. 6782

(d) Proceeds received attributable to the repayment, 6783  
maturity, or redemption of the principal of a loan, bond, mutual 6784  
fund, certificate of deposit, or marketable instrument; 6785

(e) The principal amount received under a repurchase 6786  
agreement or on account of any transaction properly 6787  
characterized as a loan to the person; 6788

(f) Contributions received by a trust, plan, or other 6789  
arrangement, any of which is described in section 501(a) of the 6790  
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 6791  
1, Subchapter (D) of the Internal Revenue Code applies; 6792

(g) Compensation, whether current or deferred, and whether 6793

in cash or in kind, received or to be received by an employee, 6794  
former employee, or the employee's legal successor for services 6795  
rendered to or for an employer, including reimbursements 6796  
received by or for an individual for medical or education 6797  
expenses, health insurance premiums, or employee expenses, or on 6798  
account of a dependent care spending account, legal services 6799  
plan, any cafeteria plan described in section 125 of the 6800  
Internal Revenue Code, or any similar employee reimbursement; 6801

(h) Proceeds received from the issuance of the taxpayer's 6802  
own stock, options, warrants, puts, or calls, or from the sale 6803  
of the taxpayer's treasury stock; 6804

(i) Proceeds received on the account of payments from 6805  
insurance policies, except those proceeds received for the loss 6806  
of business revenue; 6807

(j) Gifts or charitable contributions received; membership 6808  
dues received by trade, professional, homeowners', or 6809  
condominium associations; and payments received for educational 6810  
courses, meetings, meals, or similar payments to a trade, 6811  
professional, or other similar association; and fundraising 6812  
receipts received by any person when any excess receipts are 6813  
donated or used exclusively for charitable purposes; 6814

(k) Damages received as the result of litigation in excess 6815  
of amounts that, if received without litigation, would be gross 6816  
receipts; 6817

(l) Property, money, and other amounts received or 6818  
acquired by an agent on behalf of another in excess of the 6819  
agent's commission, fee, or other remuneration; 6820

(m) Tax refunds, other tax benefit recoveries, and 6821  
reimbursements for the tax imposed under this chapter made by 6822

entities that are part of the same combined taxpayer or 6823  
consolidated elected taxpayer group, and reimbursements made by 6824  
entities that are not members of a combined taxpayer or 6825  
consolidated elected taxpayer group that are required to be made 6826  
for economic parity among multiple owners of an entity whose tax 6827  
obligation under this chapter is required to be reported and 6828  
paid entirely by one owner, pursuant to the requirements of 6829  
sections 5751.011 and 5751.012 of the Revised Code; 6830

(n) Pension reversions; 6831

(o) Contributions to capital; 6832

(p) Sales or use taxes collected as a vendor or an out-of- 6833  
state seller on behalf of the taxing jurisdiction from a 6834  
consumer or other taxes the taxpayer is required by law to 6835  
collect directly from a purchaser and remit to a local, state, 6836  
or federal tax authority; 6837

(q) In the case of receipts from the sale of cigarettes, 6838  
tobacco products, or vapor products by a wholesale dealer, 6839  
retail dealer, distributor, manufacturer, vapor distributor, or 6840  
seller, all as defined in section 5743.01 of the Revised Code, 6841  
an amount equal to the federal and state excise taxes paid by 6842  
any person on or for such cigarettes, tobacco products, or vapor 6843  
products under subtitle E of the Internal Revenue Code or 6844  
Chapter 5743. of the Revised Code; 6845

(r) In the case of receipts from the sale, transfer, 6846  
exchange, or other disposition of motor fuel as "motor fuel" is 6847  
defined in section 5736.01 of the Revised Code, an amount equal 6848  
to the value of the motor fuel, including federal and state 6849  
motor fuel excise taxes and receipts from billing or invoicing 6850  
the tax imposed under section 5736.02 of the Revised Code to 6851

another person; 6852

(s) In the case of receipts from the sale of beer or 6853  
intoxicating liquor, as defined in section 4301.01 of the 6854  
Revised Code, by a person holding a permit issued under Chapter 6855  
4301. or 4303. of the Revised Code, an amount equal to federal 6856  
and state excise taxes paid by any person on or for such beer or 6857  
intoxicating liquor under subtitle E of the Internal Revenue 6858  
Code or Chapter 4301. or 4305. of the Revised Code; 6859

(t) Receipts realized by a new motor vehicle dealer or 6860  
used motor vehicle dealer, as defined in section 4517.01 of the 6861  
Revised Code, from the sale or other transfer of a motor 6862  
vehicle, as defined in that section, to another motor vehicle 6863  
dealer for the purpose of resale by the transferee motor vehicle 6864  
dealer, but only if the sale or other transfer was based upon 6865  
the transferee's need to meet a specific customer's preference 6866  
for a motor vehicle; 6867

(u) Receipts from a financial institution described in 6868  
division (E) (3) of this section for services provided to the 6869  
financial institution in connection with the issuance, 6870  
processing, servicing, and management of loans or credit 6871  
accounts, if such financial institution and the recipient of 6872  
such receipts have at least fifty per cent of their ownership 6873  
interests owned or controlled, directly or constructively 6874  
through related interests, by common owners; 6875

(v) Receipts realized from administering anti-neoplastic 6876  
drugs and other cancer chemotherapy, biologicals, therapeutic 6877  
agents, and supportive drugs in a physician's office to patients 6878  
with cancer; 6879

(w) Funds received or used by a mortgage broker that is 6880

not a dealer in intangibles, other than fees or other 6881  
consideration, pursuant to a table-funding mortgage loan or 6882  
warehouse-lending mortgage loan. Terms used in division (F) (2) 6883  
(w) of this section have the same meanings as in section 1322.01 6884  
of the Revised Code, except "mortgage broker" means a person 6885  
assisting a buyer in obtaining a mortgage loan for a fee or 6886  
other consideration paid by the buyer or a lender, or a person 6887  
engaged in table-funding or warehouse-lending mortgage loans 6888  
that are first lien mortgage loans. 6889

(x) Property, money, and other amounts received by a 6890  
professional employer organization, as defined in section 6891  
4125.01 of the Revised Code, or an alternate employer 6892  
organization, as defined in section 4133.01 of the Revised Code, 6893  
from a client employer, as defined in either of those sections 6894  
as applicable, in excess of the administrative fee charged by 6895  
the professional employer organization or the alternate employer 6896  
organization to the client employer; 6897

(y) In the case of amounts retained as commissions by a 6898  
permit holder under Chapter 3769. of the Revised Code, an amount 6899  
equal to the amounts specified under that chapter that must be 6900  
paid to or collected by the tax commissioner as a tax and the 6901  
amounts specified under that chapter to be used as purse money; 6902

(z) Qualifying distribution center receipts as determined 6903  
under section 5751.40 of the Revised Code. 6904

(aa) Receipts of an employer from payroll deductions 6905  
relating to the reimbursement of the employer for advancing 6906  
moneys to an unrelated third party on an employee's behalf; 6907

(bb) Cash discounts allowed and taken; 6908

(cc) Returns and allowances; 6909

(dd) Bad debts from receipts on the basis of which the tax 6910  
imposed by this chapter was paid in a prior quarterly tax 6911  
payment period. For the purpose of this division, "bad debts" 6912  
means any debts that have become worthless or uncollectible 6913  
between the preceding and current quarterly tax payment periods, 6914  
have been uncollected for at least six months, and that may be 6915  
claimed as a deduction under section 166 of the Internal Revenue 6916  
Code and the regulations adopted under that section, or that 6917  
could be claimed as such if the taxpayer kept its accounts on 6918  
the accrual basis. "Bad debts" does not include repossessed 6919  
property, uncollectible amounts on property that remains in the 6920  
possession of the taxpayer until the full purchase price is 6921  
paid, or expenses in attempting to collect any account 6922  
receivable or for any portion of the debt recovered; 6923

(ee) Any amount realized from the sale of an account 6924  
receivable to the extent the receipts from the underlying 6925  
transaction giving rise to the account receivable were included 6926  
in the gross receipts of the taxpayer; 6927

(ff) Any receipts directly attributed to a transfer 6928  
agreement or to the enterprise transferred under that agreement 6929  
under section 4313.02 of the Revised Code. 6930

(gg) Qualified uranium receipts as determined under 6931  
section 5751.41 of the Revised Code. 6932

(hh) In the case of amounts collected by a licensed casino 6933  
operator from casino gaming, amounts in excess of the casino 6934  
operator's gross casino revenue. In this division, "casino 6935  
operator" and "casino gaming" have the meanings defined in 6936  
section 3772.01 of the Revised Code, and "gross casino revenue" 6937  
has the meaning defined in section 5753.01 of the Revised Code. 6938

(ii) Receipts realized from the sale of agricultural 6939  
commodities by an agricultural commodity handler, both as 6940  
defined in section 926.01 of the Revised Code, that is licensed 6941  
by the director of agriculture to handle agricultural 6942  
commodities in this state. 6943

(jj) Qualifying integrated supply chain receipts as 6944  
determined under section 5751.42 of the Revised Code. 6945

(kk) In the case of a railroad company described in 6946  
division (D) (9) of section 5727.01 of the Revised Code that 6947  
purchases dyed diesel fuel directly from a supplier as defined 6948  
by section 5736.01 of the Revised Code, an amount equal to the 6949  
product of the number of gallons of dyed diesel fuel purchased 6950  
directly from such a supplier multiplied by the average 6951  
wholesale price for a gallon of diesel fuel as determined under 6952  
section 5736.02 of the Revised Code for the period during which 6953  
the fuel was purchased multiplied by a fraction, the numerator 6954  
of which equals the rate of tax levied by section 5736.02 of the 6955  
Revised Code less the rate of tax computed in section 5751.03 of 6956  
the Revised Code, and the denominator of which equals the rate 6957  
of tax computed in section 5751.03 of the Revised Code. 6958

(ll) Receipts realized by an out-of-state disaster 6959  
business from disaster work conducted in this state during a 6960  
disaster response period pursuant to a qualifying solicitation 6961  
received by the business. Terms used in division (F) (2) (ll) of 6962  
this section have the same meanings as in section 5703.94 of the 6963  
Revised Code. 6964

(mm) In the case of receipts from the sale or transfer of 6965  
a mortgage-backed security or a mortgage loan by a mortgage 6966  
lender holding a valid certificate of registration issued under 6967  
Chapter 1322. of the Revised Code or by a person that is a 6968

member of the mortgage lender's consolidated elected taxpayer group, an amount equal to the principal balance of the mortgage loan. 6969  
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(nn) In the case of amounts collected by a sports gaming proprietor from sports gaming, amounts in excess of the proprietor's sports gaming receipts. As used in this division, "sports gaming proprietor" has the same meaning as in section 3775.01 of the Revised Code and "sports gaming receipts" has the same meaning as in section 5753.01 of the Revised Code. 6972  
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(oo) Any receipts for which the tax imposed by this chapter is prohibited by the constitution or laws of the United States or the constitution of this state. 6978  
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(3) In the case of a taxpayer when acting as a real estate broker, "gross receipts" includes only the portion of any fee for the service of a real estate broker, or service of a real estate salesperson associated with that broker, that is retained by the broker and not paid to an associated real estate salesperson or another real estate broker. For the purposes of this division, "real estate broker" and "real estate salesperson" have the same meanings as in section 4735.01 of the Revised Code. 6981  
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(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly. 6990  
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(G) "Taxable gross receipts" means gross receipts sitused 6997

to this state under section 5751.033 of the Revised Code.	6998
(H) A person has "substantial nexus with this state" if	6999
any of the following applies. The person:	7000
(1) Owns or uses a part or all of its capital in this	7001
state;	7002
(2) Holds a certificate of compliance with the laws of	7003
this state authorizing the person to do business in this state;	7004
(3) Has bright-line presence in this state;	7005
(4) Otherwise has nexus with this state to an extent that	7006
the person can be required to remit the tax imposed under this	7007
chapter under the Constitution of the United States.	7008
(I) A person has "bright-line presence" in this state for	7009
a reporting period and for the remaining portion of the calendar	7010
year if any of the following applies. The person:	7011
(1) Has at any time during the calendar year property in	7012
this state with an aggregate value of at least fifty thousand	7013
dollars. For the purpose of division (I)(1) of this section,	7014
owned property is valued at original cost and rented property is	7015
valued at eight times the net annual rental charge.	7016
(2) Has during the calendar year payroll in this state of	7017
at least fifty thousand dollars. Payroll in this state includes	7018
all of the following:	7019
(a) Any amount subject to withholding by the person under	7020
section 5747.06 of the Revised Code;	7021
(b) Any other amount the person pays as compensation to an	7022
individual under the supervision or control of the person for	7023
work done in this state; and	7024

(c) Any amount the person pays for services performed in this state on its behalf by another.	7025 7026
(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.	7027 7028
(4) Has at any time during the calendar year within this state at least twenty-five per cent of the person's total property, total payroll, or total gross receipts.	7029 7030 7031
(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.	7032 7033
(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.	7034 7035
(K) "Internal Revenue Code" means the Internal Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term used in this chapter that is not otherwise defined has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes unless a different meaning is clearly required. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.	7036 7037 7038 7039 7040 7041 7042 7043
(L) "Calendar quarter" means a three-month period ending on the thirty-first day of March, the thirtieth day of June, the thirtieth day of September, or the thirty-first day of December.	7044 7045 7046
(M) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer is required to pay the tax imposed under this chapter.	7047 7048 7049
(N) "Calendar year taxpayer" means a taxpayer for which the tax period is a calendar year.	7050 7051
(O) "Calendar quarter taxpayer" means a taxpayer for which	7052

the tax period is a calendar quarter. 7053

(P) "Agent" means a person authorized by another person to 7054  
act on its behalf to undertake a transaction for the other, 7055  
including any of the following: 7056

(1) A person receiving a fee to sell financial 7057  
instruments; 7058

(2) A person retaining only a commission from a 7059  
transaction with the other proceeds from the transaction being 7060  
remitted to another person; 7061

(3) A person issuing licenses and permits under section 7062  
1533.13 of the Revised Code; 7063

(4) A lottery sales agent holding a valid license issued 7064  
under section 3770.05 of the Revised Code; 7065

(5) A person acting as an agent of the division of liquor 7066  
control under section 4301.17 of the Revised Code. 7067

(Q) "Received" includes amounts accrued under the accrual 7068  
method of accounting. 7069

(R) "Reporting person" means a person in a consolidated 7070  
elected taxpayer or combined taxpayer group that is designated 7071  
by that group to legally bind the group for all filings and tax 7072  
liabilities and to receive all legal notices with respect to 7073  
matters under this chapter, or, for the purposes of section 7074  
5751.04 of the Revised Code, a separate taxpayer that is not a 7075  
member of such a group. 7076

**Sec. 5753.01.** As used in Chapter 5753. of the Revised Code 7077  
and for no other purpose under Title LVII of the Revised Code: 7078

(A) "Casino facility" has the same meaning as in section 7079

3772.01 of the Revised Code.	7080
(B) "Casino gaming" has the same meaning as in section	7081
3772.01 of the Revised Code.	7082
(C) "Casino operator" has the same meaning as in section	7083
3772.01 of the Revised Code.	7084
(D) "Gross casino revenue" means the total amount of money	7085
exchanged for the purchase of chips, tokens, tickets, electronic	7086
cards, or similar objects by casino patrons, less winnings paid	7087
to wagerers. "Gross casino revenue" does not include <del>the either</del>	7088
<u>of the following:</u>	7089
(1) <u>The issuance to casino patrons or wagering by casino</u>	7090
<u>patrons of any promotional gaming credit as defined in section</u>	7091
<u>3772.01 of the Revised Code. When issuance of the promotional</u>	7092
<u>gaming credit requires money exchanged as a match from the</u>	7093
<u>patron, the excludible portion of the promotional gaming credit</u>	7094
<u>does not include the portion of the wager purchased by the</u>	7095
<u>patron.</u>	7096
(2) <u>Sports gaming receipts.</u>	7097
(E) "Person" has the same meaning as in section 3772.01 of	7098
the Revised Code.	7099
(F) "Slot machine" has the same meaning as in section	7100
3772.01 of the Revised Code.	7101
(G) <u>"Sports gaming facility" and "sports gaming</u>	7102
<u>proprietor" have the same meanings as in section 3775.01 of the</u>	7103
<u>Revised Code.</u>	7104
(H) <u>"Sports gaming receipts" means the total gross</u>	7105
<u>receipts received by a sports gaming proprietor from the</u>	7106
<u>operation of sports gaming in this state, less the total of the</u>	7107

<u>following:</u>	7108
<u>(1) All cash and cash equivalents paid as winnings to sports gaming patrons;</u>	7109 7110
<u>(2) The dollar amount of all voided wagers.</u>	7111
<u>(3) (i) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;</u>	7112 7113 7114
<u>(ii) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.</u>	7115 7116
<u>As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.</u>	7117 7118 7119 7120 7121 7122
<u>(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.</u>	7123 7124
<u><del>(H)</del> (J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code.</u>	7125 7126 7127 7128
<u>(K) "Tax period" means one twenty-four-hour period with regard to which a <del>casino operator taxpayer</del> is required to pay the tax levied by <del>this chapter</del> section 5753.02 or 5753.021 of the Revised Code.</u>	7129 7130 7131 7132
<u>Sec. 5753.021. For the purposes of funding the education needs of this state, funding efforts to alleviate problem sports gaming, and defraying the costs of enforcing and administering</u>	7133 7134 7135

the law governing sports gaming and the tax levied by this 7136  
section, a tax is hereby levied on the sports gaming receipts of 7137  
a sports gaming proprietor at the rate of ten per cent of the 7138  
sports gaming receipts received by the proprietor from the 7139  
operation of sports gaming in this state. 7140

The tax imposed under this section is in addition to any 7141  
other taxes or fees imposed under the Revised Code. 7142

**Sec. 5753.03.** (A) For the purpose of receiving and 7143  
distributing, and accounting for, revenue received from the tax 7144  
levied by section 5753.02 of the Revised Code, the following 7145  
funds are created in the state treasury: 7146

- (1) The casino tax revenue fund; 7147
- (2) The gross casino revenue county fund; 7148
- (3) The gross casino revenue county student fund; 7149
- (4) The gross casino revenue host city fund; 7150
- (5) The Ohio state racing commission fund; 7151
- (6) The Ohio law enforcement training fund; 7152
- (7) The problem casino gambling and addictions fund; 7153
- (8) The casino control commission fund; 7154
- (9) The casino tax administration fund; 7155
- (10) The peace officer training academy fund; 7156
- (11) The criminal justice services casino tax revenue 7157  
fund. 7158

(B) All moneys collected from the tax levied under ~~this~~ 7159  
~~chapter~~ section 5753.02 of the Revised Code shall be deposited 7160  
into the casino tax revenue fund. 7161

(C) From the casino tax revenue fund the director of 7162  
budget and management shall transfer as needed to the tax refund 7163  
fund amounts equal to the refunds certified by the tax 7164  
commissioner under section 5753.06 of the Revised Code and 7165  
attributable to the tax levied under section 5753.02 of the 7166  
Revised Code. 7167

(D) After making any transfers required by division (C) of 7168  
this section, but not later than the fifteenth day of the month 7169  
following the end of each calendar quarter, the director of 7170  
budget and management shall transfer amounts to each fund as 7171  
follows: 7172

(1) Fifty-one per cent to the gross casino revenue county 7173  
fund to make payments as required by Section 6(C) (3) (a) of 7174  
Article XV, Ohio Constitution; 7175

(2) Thirty-four per cent to the gross casino revenue 7176  
county student fund to make payments as required by Section 6(C) 7177  
(3) (b) of Article XV, Ohio Constitution and as provided in 7178  
section 5753.11 of the Revised Code; 7179

(3) Five per cent to the gross casino revenue host city 7180  
fund for the benefit of the cities in which casino facilities 7181  
are located; 7182

(4) Three per cent to the Ohio state racing commission 7183  
fund to support the efforts and activities of the Ohio state 7184  
racing commission to promote horse racing in this state at which 7185  
the pari-mutuel system of wagering is conducted; 7186

(5) Two per cent to the Ohio law enforcement training fund 7187  
to support law enforcement functions in the state; 7188

(6) Two per cent to the problem casino gambling and 7189  
addictions fund to support efforts of the department of mental 7190

health and addiction services to alleviate problem gambling and 7191  
substance abuse and related research in the state under section 7192  
5119.47 of the Revised Code; 7193

(7) Three per cent to the casino control commission fund 7194  
to support the operations of the Ohio casino control commission 7195  
and to defray the cost of administering the tax levied under 7196  
section 5753.02 of the Revised Code. 7197

Payments under divisions (D) (1) and (3) of this section 7198  
shall be made by the end of the month following the end of the 7199  
quarterly period. The tax commissioner shall make the data 7200  
available to the director of budget and management for this 7201  
purpose. 7202

Money in the Ohio state racing commission fund shall be 7203  
distributed at the discretion of the Ohio state racing 7204  
commission for the purpose stated in division (D) (4) of this 7205  
section by the end of the month following the end of the 7206  
quarterly period. The commission may retain up to five per cent 7207  
of the amount transferred to the fund under division (D) (4) of 7208  
this section for operating expenses necessary for the 7209  
administration of the fund. 7210

Payments from the gross casino revenue county student fund 7211  
as required under section 5753.11 of the Revised Code shall be 7212  
made by the last day of January and by the last day of August of 7213  
each year, beginning in 2013. The tax commissioner shall make 7214  
the data available to the director of budget and management for 7215  
this purpose. 7216

Of the money credited to the Ohio law enforcement training 7217  
fund, the director of budget and management shall distribute 7218  
eighty-five per cent of the money to the police officer training 7219

academy fund for the purpose of supporting the law enforcement 7220  
training efforts of the Ohio peace officer training academy and 7221  
fifteen per cent of the money to the criminal justice services 7222  
casino tax revenue fund for the purpose of supporting the law 7223  
enforcement training efforts of the division of criminal justice 7224  
services. 7225

(E) (1) The tax commissioner shall serve as an agent of the 7226  
counties of this state only for the purposes of this division 7227  
and solely to make payments directly to municipal corporations 7228  
and school districts, as applicable, on the counties' behalf. 7229

(2) On or before the last day of the month following the 7230  
end of each calendar quarter, the tax commissioner shall provide 7231  
for payment from the funds referenced in divisions (D) (1) and 7232  
(3) of this section to each county and municipal corporation as 7233  
prescribed in those divisions. 7234

(3) On or before the last day of January and the last day 7235  
of August each year, the commissioner shall provide for payments 7236  
from the fund referenced in division (D) (2) of this section to 7237  
each school district as prescribed in that division. 7238

(F) The director of budget and management shall transfer 7239  
one per cent of the money credited to the casino control 7240  
commission fund to the casino tax administration fund. The tax 7241  
commissioner shall use the casino tax administration fund to 7242  
defray the costs incurred in administering the tax levied ~~by~~ 7243  
this chapter under section 5753.02 of the Revised Code. 7244

(G) All investment earnings of the gross casino revenue 7245  
county student fund shall be credited to the fund. 7246

Sec. 5753.031. (A) For the purpose of receiving and 7247  
distributing, and accounting for, revenue received from the tax 7248

<u>levied by section 5753.021 of the Revised Code and from fines</u>	7249
<u>imposed under Chapter 3775. of the Revised Code, the following</u>	7250
<u>funds are created in the state treasury:</u>	7251
<u>(1) The sports gaming revenue fund;</u>	7252
<u>(2) The sports gaming tax administration fund, which the</u>	7253
<u>tax commissioner shall use to defray the costs incurred in</u>	7254
<u>administering the tax levied by section 5753.021 of the Revised</u>	7255
<u>Code;</u>	7256
<u>(3) The sports gaming profits education fund, which shall</u>	7257
<u>be used for the support of public and nonpublic education for</u>	7258
<u>students in grades kindergarten through twelve as determined in</u>	7259
<u>appropriations made by the general assembly;</u>	7260
<u>(4) The problem sports gaming fund.</u>	7261
<u>(B) (1) All of the following shall be deposited into the</u>	7262
<u>sports gaming revenue fund:</u>	7263
<u>(a) All money collected from the tax levied under section</u>	7264
<u>5753.021 of the Revised Code;</u>	7265
<u>(b) The fees for an initial or renewed sports gaming</u>	7266
<u>proprietor license collected under division (D) of section</u>	7267
<u>3775.04 of the Revised Code;</u>	7268
<u>(c) The fees for an initial or renewed mobile management</u>	7269
<u>services provider license collected under division (B) (3) of</u>	7270
<u>section 3775.05 of the Revised Code;</u>	7271
<u>(d) The fees for an initial or renewed management services</u>	7272
<u>provider license collected under division (B) (3) of section</u>	7273
<u>3775.051 of the Revised Code;</u>	7274
<u>(e) Unclaimed winnings collected under division (F) of</u>	7275

<u>section 3775.10 of the Revised Code;</u>	7276
<u>(f) Any fines collected under Chapter 3775. of the Revised Code.</u>	7277
	7278
<u>(2) All other fees collected under Chapter 3775. of the Revised Code shall be deposited into the casino control commission fund created under section 5753.03 of the Revised Code.</u>	7279
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<u>(C) (1) From the sports gaming revenue fund, the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.021 of the Revised Code.</u>	7283
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<u>(2) Not later than the fifteenth day of each month, the director of budget and management shall transfer from the sports gaming revenue fund to the sports gaming tax administration fund the amount necessary to reimburse the department of taxation's actual expenses incurred in administering the tax levied under section 5753.021 of the Revised Code.</u>	7289
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<u>(3) Of the amount in the sports gaming revenue fund remaining after making the transfers required by divisions (C) (1) and (2) of this section, the director of budget and management shall transfer, on or before the fifteenth day of the month following the end of each calendar quarter, amounts to each fund as follows:</u>	7295
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<u>(a) Ninety-eight per cent to the sports gaming profits education fund;</u>	7301
	7302
<u>(b) Two per cent to the problem sports gaming fund.</u>	7303

(D) All interest generated by the funds created under this 7304  
section shall be credited back to them. 7305

**Sec. 5753.04.** (A) Daily each day banks are open for 7306  
business, not later than noon, a ~~casino operator~~ each taxpayer 7307  
shall file a return electronically with the tax commissioner. 7308  
The return shall be in the form required by the tax 7309  
commissioner, and shall reflect the relevant tax period. The 7310  
return shall include, but is not limited to, the amount of the 7311  
~~casino operator's~~ taxpayer's gross casino revenue or sports 7312  
gaming receipts for the tax period and the amount of tax due 7313  
under section 5753.02 or 5753.021 of the Revised Code for the 7314  
tax period. The ~~casino operator~~ taxpayer shall remit 7315  
electronically with the return the tax due. 7316

(B) If a sports gaming proprietor's sports gaming receipts 7317  
for a tax period are less than zero because the winnings paid by 7318  
the proprietor to wagerers exceeds the proprietor's total gross 7319  
receipts from the operation of sports gaming for that tax 7320  
period, the tax commissioner shall allow the proprietor to carry 7321  
forward the deficit to subsequent tax periods until the 7322  
proprietor's sports gaming receipts are greater than zero. 7323

A deficit may not be carried back to a prior tax period 7324  
and no payment previously made shall be refunded, except if the 7325  
proprietor surrenders its sports gaming proprietor license and 7326  
the proprietor's last return reported a deficit. In that case, 7327  
the commissioner shall multiply the deficit by ten per cent and 7328  
pay that amount to the proprietor in the manner prescribed by 7329  
the commissioner. 7330

(C) If ~~the~~ a casino operator or sports gaming proprietor 7331  
ceases to be a taxpayer at any time, the ~~casino operator~~ or 7332  
proprietor shall indicate the last date for which the ~~casino~~ 7333

operator or proprietor was liable for the tax. The return shall 7334  
include a space for this purpose. 7335

(D) Except as otherwise provided in division (A) of 7336  
section 3775.13 of the Revised Code, the information in a return 7337  
a sports gaming proprietor files with the tax commissioner under 7338  
this section concerning sports gaming receipts is subject to 7339  
disclosure as a public record under section 149.43 of the 7340  
Revised Code. 7341

**Sec. 5753.05.** (A) (1) A ~~casino operator taxpayer~~ who fails 7342  
to file a return or to remit the tax due as required by section 7343  
5753.04 of the Revised Code shall pay a penalty not to exceed 7344  
the greater of five hundred dollars or ten per cent of the tax 7345  
due. 7346

(2) If the tax commissioner finds additional tax to be 7347  
due, the tax commissioner may impose an additional penalty of up 7348  
to fifteen per cent of the additional tax found to be due. A 7349  
delinquent payment of tax made as the result of a notice or an 7350  
audit is subject to the additional penalty imposed by this 7351  
division. 7352

(3) If a ~~casino operator taxpayer~~ fails to file a return 7353  
electronically or to remit the tax electronically, the tax 7354  
commissioner may impose an additional penalty of fifty dollars 7355  
or ten per cent of the tax due as shown on the return, whichever 7356  
is greater. 7357

(B) If the tax due under section 5753.02 or 5753.021 of 7358  
the Revised Code is not timely paid, the ~~casino operator~~ 7359  
taxpayer shall pay interest at the rate per annum prescribed in 7360  
section 5703.47 of the Revised Code beginning on the day the tax 7361  
was due through the day the tax is paid or an assessment is 7362

issued, whichever occurs first. 7363

(C) The tax commissioner shall collect any penalty or 7364  
interest as if it were the tax levied by section 5753.02 or 7365  
5753.021 of the Revised Code, as applicable. Penalties and 7366  
interest shall be treated as if they were revenue arising from 7367  
the applicable tax levied by section 5753.02 of the Revised 7368  
Code. 7369

(D) The tax commissioner may abate all or a portion of any 7370  
penalty imposed under this section and may adopt rules governing 7371  
abatements. 7372

(E) If a casino operator or sports gaming proprietor fails 7373  
to file a return or remit the tax due as required by section 7374  
5753.04 of the Revised Code within a period of one year after 7375  
the due date for filing the return or remitting the tax, the 7376  
Ohio casino control commission may suspend the ~~casino operator's~~ 7377  
or proprietor's license. 7378

**Sec. 5753.06.** (A) A ~~casino operator taxpayer~~ may apply to 7379  
the tax commissioner for refund of the amount of taxes under 7380  
section 5753.02 or 5753.021 of the Revised Code that were 7381  
overpaid, paid illegally or erroneously, or paid on an illegal 7382  
or erroneous assessment. The application shall be on a form 7383  
prescribed by the tax commissioner. The ~~casino operator taxpayer~~ 7384  
shall provide the amount of the requested refund along with the 7385  
claimed reasons for, and documentation to support, the issuance 7386  
of a refund. The ~~casino operator taxpayer~~ shall file the 7387  
application with the tax commissioner within four years after 7388  
the date the payment was made, unless the applicant has waived 7389  
the time limitation under division (D) of section 5753.07 of the 7390  
Revised Code. In the latter event, the four-year limitation is 7391  
extended for the same period of time as the waiver. 7392

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

(C) Interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was due or the date payment of the tax was made. Except as provided in section 5753.07 of the Revised Code, the tax commissioner may, with the consent of the ~~casino operator~~ taxpayer, provide for crediting against the tax due for a tax period, the amount of any refund due the ~~casino operator~~ taxpayer for a preceding tax period.

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

**Sec. 5753.061.** As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest arising from any of the foregoing. A debt to the state is not a "debt to the state" as used in this section unless the liability underlying the debt to the state has become incontestable

because the time for appealing, reconsidering, reassessing, or 7423  
otherwise questioning the liability has expired or the liability 7424  
has been finally determined to be valid. 7425

If a ~~casino operator taxpayer~~ who is entitled to a refund 7426  
under section 5753.06 of the Revised Code owes a debt to the 7427  
state, the amount refundable may be applied in satisfaction of 7428  
the debt to the state. If the amount refundable is less than the 7429  
amount of the debt to the state, the amount refundable may be 7430  
applied in partial satisfaction of the debt. If the amount 7431  
refundable is greater than the amount of the debt, the amount 7432  
refundable remaining after satisfaction of the debt shall be 7433  
refunded to the ~~casino operator taxpayer~~. 7434

**Sec. 5753.07.** (A) (1) The tax commissioner may issue an 7435  
assessment, based on any information in the tax commissioner's 7436  
possession, against a ~~casino operator taxpayer~~ who fails to pay 7437  
the tax levied under section 5753.02 or 5753.021 of the Revised 7438  
Code or to file a return under section 5753.04 of the Revised 7439  
Code. The tax commissioner shall give the ~~casino operator~~ 7440  
taxpayer written notice of the assessment under section 5703.37 7441  
of the Revised Code. With the notice, the tax commissioner shall 7442  
include instructions on how to petition for reassessment and on 7443  
how to request a hearing with respect to the petition. 7444

(2) Unless the ~~casino operator taxpayer~~, within sixty days 7445  
after service of the notice of assessment, files with the tax 7446  
commissioner, either personally or by certified mail, a written 7447  
petition signed by the ~~casino operator taxpayer~~, or by the 7448  
~~casino operator's taxpayer's~~ authorized agent who has knowledge 7449  
of the facts, the assessment becomes final, and the amount of 7450  
the assessment is due and payable from the ~~casino operator~~ 7451  
taxpayer to the treasurer of state. The petition shall indicate 7452

the ~~casino operator's taxpayer's~~ objections to the assessment. 7453  
Additional objections may be raised in writing if they are 7454  
received by the tax commissioner before the date shown on the 7455  
final determination. 7456

(3) If a petition for reassessment has been properly 7457  
filed, the tax commissioner shall proceed under section 5703.60 7458  
of the Revised Code. 7459

(4) After an assessment becomes final, if any portion of 7460  
the assessment, including penalties and accrued interest, 7461  
remains unpaid, the tax commissioner may file a certified copy 7462  
of the entry making the assessment final in the office of the 7463  
clerk of the court of common pleas of Franklin county or in the 7464  
office of the clerk of the court of common pleas of the county 7465  
in which the ~~casino operator taxpayer~~ resides, the ~~casino~~ 7466  
~~operator's taxpayer's~~ casino facility or sports gaming facility 7467  
is located, or the ~~casino operator's taxpayer's~~ principal place 7468  
of business in this state is located. Immediately upon the 7469  
filing of the entry, the clerk shall enter a judgment for the 7470  
state against the taxpayer assessed in the amount shown on the 7471  
entry. The judgment may be filed by the clerk in a loose-leaf 7472  
book entitled, "special judgments for the gross casino revenue 7473  
tax and sports gaming receipts tax." The judgment has the same 7474  
effect as other judgments. Execution shall issue upon the 7475  
judgment at the request of the tax commissioner, and all laws 7476  
applicable to sales on execution apply to sales made under the 7477  
judgment. 7478

(5) If the assessment is not paid in its entirety within 7479  
sixty days after the day the assessment was issued, the portion 7480  
of the assessment consisting of tax due shall bear interest at 7481  
the rate per annum prescribed by section 5703.47 of the Revised 7482

Code from the day the tax commissioner issued the assessment 7483  
until the assessment is paid or until it is certified to the 7484  
attorney general for collection under section 131.02 of the 7485  
Revised Code, whichever comes first. If the unpaid portion of 7486  
the assessment is certified to the attorney general for 7487  
collection, the entire unpaid portion of the assessment shall 7488  
bear interest at the rate per annum prescribed by section 7489  
5703.47 of the Revised Code from the date of certification until 7490  
the date it is paid in its entirety. Interest shall be paid in 7491  
the same manner as the tax levied under section 5753.02 or 7492  
5753.021 of the Revised Code, as applicable, and may be 7493  
collected by the issuance of an assessment under this section. 7494

(B) If the tax commissioner believes that collection of 7495  
the tax levied under section 5753.02 or 5753.021 of the Revised 7496  
Code will be jeopardized unless proceedings to collect or secure 7497  
collection of the tax are instituted without delay, the 7498  
commissioner may issue a jeopardy assessment against the ~~casino-~~ 7499  
~~operator who taxpayer~~ that is liable for the tax. Immediately 7500  
upon the issuance of a jeopardy assessment, the tax commissioner 7501  
shall file an entry with the clerk of the court of common pleas 7502  
in the manner prescribed by division (A) (4) of this section, and 7503  
the clerk shall proceed as directed in that division. Notice of 7504  
the jeopardy assessment shall be served on the ~~casino-operator-~~ 7505  
~~taxpayer~~ or the ~~casino-operator's~~ taxpayer's authorized agent 7506  
under section 5703.37 of the Revised Code within five days after 7507  
the filing of the entry with the clerk. The total amount 7508  
assessed is immediately due and payable, unless the ~~casino-~~ 7509  
~~operator taxpayer~~ assessed files a petition for reassessment 7510  
under division (A) (2) of this section and provides security in a 7511  
form satisfactory to the tax commissioner that is in an amount 7512  
sufficient to satisfy the unpaid balance of the assessment. If a 7513

petition for reassessment has been filed, and if satisfactory security has been provided, the tax commissioner shall proceed under division (A) (3) of this section. Full or partial payment of the assessment does not prejudice the tax commissioner's consideration of the petition for reassessment.

(C) The tax commissioner shall immediately forward to the treasurer of state all amounts the tax commissioner receives under this section, and the amounts forwarded shall be treated as if they were revenue arising from the tax levied under section 5753.02 or 5753.021 of the Revised Code, as applicable.

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

(E) If the tax commissioner possesses information that indicates that the amount of tax a ~~casino operator taxpayer~~ is liable to pay under section 5753.02 or 5753.021 of the Revised Code exceeds the amount the ~~casino operator taxpayer~~ paid, the tax commissioner may audit a sample of the ~~casino operator's taxpayer's~~ gross casino revenue or sports gaming receipts, as applicable, over a representative period of time to ascertain the amount of tax due, and may issue an assessment based on the

audit. The tax commissioner shall make a good faith effort to 7544  
reach agreement with the ~~casino operator~~ taxpayer in selecting a 7545  
representative sample. The tax commissioner may apply a sampling 7546  
method only if the tax commissioner has prescribed the method by 7547  
rule. 7548

(F) If the whereabouts of a ~~casino operator~~ taxpayer who 7549  
is liable for the tax levied under section 5753.02 or 5753.021 7550  
of the Revised Code are unknown to the tax commissioner, the tax 7551  
commissioner shall proceed under section 5703.37 of the Revised 7552  
Code. 7553

~~(G) If a casino operator fails to pay the tax levied under~~ 7554  
~~section 5753.02 of the Revised Code within a period of one year~~ 7555  
~~after the due date for remitting the tax, the Ohio casino~~ 7556  
~~control commission may suspend the casino operator's license.~~ 7557

**Sec. 5753.08.** If a ~~casino operator~~ taxpayer who is liable 7558  
for the tax levied under section 5753.02 or 5753.021 of the 7559  
Revised Code sells ~~the~~ a casino facility or sports gaming 7560  
facility, disposes of ~~the~~ a casino facility or sports gaming 7561  
facility in any manner other than in the regular course of 7562  
business, or quits the casino gaming or sports gaming business, 7563  
any tax owed by that person becomes immediately due and payable, 7564  
and the person shall pay the tax due, including any applicable 7565  
penalties and interest. The person's successor shall withhold a 7566  
sufficient amount of the purchase money to cover the amounts due 7567  
and unpaid until the predecessor produces a receipt from the tax 7568  
commissioner showing that the amounts due have been paid or a 7569  
certificate indicating that no taxes are due. If the successor 7570  
fails to withhold purchase money, the successor is personally 7571  
liable, up to the purchase money amount, for amounts that were 7572  
unpaid during the operation of the business by the predecessor. 7573

**Sec. 5753.10.** The tax commissioner may prescribe 7574  
requirements for the keeping of records and pertinent documents, 7575  
for the filing of copies of federal income tax returns and 7576  
determinations, and for computations reconciling federal income 7577  
tax returns with the return required by section 5753.04 of the 7578  
Revised Code. The tax commissioner may require a ~~casino operator~~ 7579  
taxpayer, by rule or by notice served on the ~~casino operator~~ 7580  
taxpayer, to keep records and other documents that the tax 7581  
commissioner considers necessary to show the extent to which the 7582  
~~casino operator taxpayer~~ is subject to this chapter. The records 7583  
and other documents shall be open to inspection by the tax 7584  
commissioner during business hours, and shall be preserved for a 7585  
period of four years unless the tax commissioner, in writing, 7586  
consents to their destruction within that period, or by order 7587  
served on the ~~casino operator taxpayer~~ requires that they be 7588  
kept longer. If the records are normally kept electronically by 7589  
the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ 7590  
shall provide the records to the tax commissioner electronically 7591  
at the tax commissioner's request. 7592

Any information required by the tax commissioner under 7593  
this section is confidential under section 5703.21 of the 7594  
Revised Code. 7595

**Section 2.** That existing sections 109.32, 109.572, 7596  
718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 7597  
2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 7598  
2915.13, 3123.89, 3123.90, 3770.071, 3770.073, 3772.01, 3772.02, 7599  
3772.03, 3772.062, 3772.07, 5703.21, 5747.02, 5747.062, 7600  
5747.063, 5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 7601  
5753.05, 5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 of the 7602  
Revised Code are hereby repealed. 7603

**Section 3.** (A) The Ohio Casino Control Commission shall 7604  
begin to accept applications for sports gaming proprietor 7605  
licenses under Chapter 3775. of the Revised Code, as enacted by 7606  
this act, on January 1, 2022, and shall begin to issue those 7607  
licenses on April 1, 2022. 7608

(B) The Attorney General shall begin to accept 7609  
applications for licenses to conduct electronic instant bingo 7610  
under Chapter 2915. of the Revised Code, as amended by this act, 7611  
on January 1, 2022, and shall begin to issue those licenses on 7612  
April 1, 2022. 7613

**Section 4.** (A) Notwithstanding division (F) of section 7614  
121.95 of the Revised Code, during the first year after the 7615  
effective date of this section, both of the following apply: 7616

(1) The Ohio Casino Control Commission may adopt new 7617  
regulatory restrictions pursuant to Chapter 3775. of the Revised 7618  
Code, as enacted by this act, without simultaneously removing 7619  
two or more other existing regulatory restrictions. 7620

(2) The State Lottery Commission may adopt new regulatory 7621  
restrictions pursuant to section 3775.13 of the Revised Code, as 7622  
enacted by this act, without simultaneously removing two or more 7623  
other existing regulatory restrictions. 7624

(B) As soon as practicable after the date that is one year 7625  
after the effective date of this section, the Ohio Casino 7626  
Control Commission and the State Lottery Commission shall update 7627  
their base inventories of regulatory restrictions created under 7628  
section 121.95 of the Revised Code to include each new 7629  
regulatory restriction described in division (A) (1) or (2) of 7630  
this section, as applicable. 7631

**Section 5.** (A) There is the Select Committee on iLottery, 7632

which shall study the potential effect of online lottery ticket sales on retail lottery ticket sales in this state. 7633  
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(B) The Select Committee shall consist of the following nine members: 7635  
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(1) Two members of the Senate appointed by the President of the Senate; 7637  
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(2) One member of the Senate appointed by the Senate Minority Leader; 7639  
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(3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives; 7641  
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(4) One member of the House of Representatives appointed by the Minority Leader of the House of Representatives; 7643  
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(5) One member of the public appointed by the President of the Senate; 7645  
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(6) One member of the public appointed by the Speaker of the House of Representatives; 7647  
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(7) One member of the public appointed by the Governor. 7649

(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. 7650  
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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. 7654  
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**Section 6.** (A) There is the Select Committee on Sports Gaming and Problem Gambling, which shall study all of the 7658  
7659

following: 7660

(1) Whether a portion of the money in the Sports Gaming Revenue Fund created under section 5753.031 of the Revised Code, as enacted by this act, should be allocated to make grants to youth sports programs; 7661  
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(2) Whether an appropriate amount of the money in the Sports Gaming Revenue Fund is allocated to the Problem Sports Gaming Fund created under that section; 7665  
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(3) Whether sports gaming proprietors and the State Lottery Commission should be required to develop and implement compulsive and problem gambling plans with respect to sports gaming, similar to the plans casino operators develop and implement under division (A) (6) of section 3772.18 of the Revised Code; 7668  
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(4) Whether the Attorney General should be required to develop and implement a compulsive and problem gambling program for type II and type III bingo license holders under Chapter 2915. of the Revised Code, as amended by this act, to train and assist license holders in preventing, and educating participants about, problem gambling. 7674  
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(B) The Select Committee shall consist of the following nine members: 7680  
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(1) Two members of the Senate appointed by the President of the Senate; 7682  
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(2) One member of the Senate appointed by the Senate Minority Leader; 7684  
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(3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives; 7686  
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(4) One member of the House of Representatives appointed 7688  
by the Minority Leader of the House of Representatives; 7689

(5) One member of the public appointed by the President of 7690  
the Senate; 7691

(6) One member of the public appointed by the Speaker of 7692  
the House of Representatives; 7693

(7) One member of the public appointed by the Governor. 7694

(C) The Select Committee shall elect a chairperson from 7695  
among its members. Vacancies on the Select Committee shall be 7696  
filled in the manner provided for original appointments. Members 7697  
of the Select Committee shall serve without compensation. 7698

(D) Not later than January 1, 2022, the Select Committee 7699  
shall submit a report of its findings to the General Assembly. 7700  
After it submits the report, the Select Committee shall cease to 7701  
exist. 7702

**Section 7.** Sections 109.572, 2915.081, 2915.082, 3770.073, 7703  
3772.01, and 3772.07 of the Revised Code as presented in this 7704  
act take effect on the later of October 9, 2021, or the 7705  
effective date of this section. (October 9, 2021, is the 7706  
effective date of earlier amendments to those sections by H.B. 7707  
263 of the 133rd General Assembly.) 7708

**Section 8.** The General Assembly, applying the principle 7709  
stated in division (B) of section 1.52 of the Revised Code that 7710  
amendments are to be harmonized if reasonably capable of 7711  
simultaneous operation, finds that the following sections, 7712  
presented in this act as composites of the sections as amended 7713  
by the acts indicated, are the resulting versions of the 7714  
sections in effect prior to the effective date of the sections 7715  
as presented in this act: 7716

Section 109.572 of the Revised Code as amended by both	7717
H.B. 263 and S.B. 260 of the 133rd General Assembly.	7718
Section 3772.03 of the Revised Code as amended by both	7719
H.B. 49 and H.B. 132 of the 132nd General Assembly.	7720
Section 5751.01 of the Revised Code as amended by H.B.	7721
150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General	7722
Assembly.	7723