

**OHIO**

**SENATE**

**JOURNAL**

THURSDAY, JUNE 24, 2021

FIFTY-SIXTH DAY  
Senate Chamber, Columbus, Ohio  
**Thursday, June 24, 2021, 1:30 p.m.**

The Senate met pursuant to adjournment.

Prayer was offered by Senator Hearcel F. Craig, followed by the Pledge of Allegiance to the Flag.

The journal of the last legislative day was read and approved.

The following guests were recognized by the Senate prior to the commencement of business:

President Huffman and Senator Antonio recognized Carolyn Jurkowitz for her loyal service to the Catholic Conference of Ohio.

President Huffman and Senator Antonio recognized Jim Tobin on his retirement from the Catholic Conference of Ohio.

**REPORTS OF REFERENCE AND BILLS FOR SECOND  
CONSIDERATION**

Senator Huffman, M. reports for the standing committee on Rules and Reference, recommending that the following bill, standing in order for second consideration, be referred to committee as recommended:

**S. B. No. 203**-Senator Manning

To amend sections 1547.11, 3701.143, and 4511.19 of the Revised Code to change the laws pertaining to operating a vehicle or watercraft while under the influence of marihuana and the admissibility of evidence regarding the testing of a person's whole blood, blood serum or plasma, urine, breath, or other bodily substance for purposes of OVI statutes.

To the Committee on Veterans and Public Safety.

YES - 13: NICKIE J. ANTONIO, ANDREW O. BRENNER,  
HEARCEL F. CRAIG, MATT DOLAN, THERESA  
GAVARONE, BOB D. HACKETT, JAY HOTTINGER,  
MATT HUFFMAN, STEPHANIE KUNZE, ROB  
MCCOLLEY, BOB PETERSON, KIRK SCHURING,  
KENNY YUKO

NO - 0.

The question being, "Shall the report of the committee be accepted?"

The report of the committee was accepted.

Said bill was considered a second time and referred to committee as recommended.

### REPORTS OF STANDING AND SELECT COMMITTEES

Senator Huffman, M. submitted the following report:

The standing committee on Rules and Reference to which were referred the appointment by the Governor of:

**Slaby, Lynn**, Republican, from Copley, Summit County, Ohio, as a Member of the Ohio Casino Control Commission for a term beginning March 19, 2021, ending at the close of business February 21, 2025, replacing Lynn C. Slaby, whose term expired.

Having had the same under consideration, reports back the recommendation that the Senate advise and consent to said appointment.

YES – 13: NICKIE J. ANTONIO, ANDREW O. BRENNER, HEARCEL F. CRAIG, MATT DOLAN, THERESA GAVARONE, BOB D. HACKETT, JAY HOTTINGER, MATT HUFFMAN, STEPHANIE KUNZE, ROB MCCOLLEY, BOB PETERSON, KIRK SCHURING, KENNY YUKO

NO – 0.

The question being, "Shall the Senate advise and consent to the appointment by the Governor?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the Senate advised and consented to said appointment.

### HOUSE AMENDMENTS TO SENATE BILLS AND RESOLUTIONS

The amendments of the House of Representatives to:

**Sub. S. B. No. 3**-Senator Roegner.

Cosponsors: Senators Huffman, S., Hackett, Hoagland, McColley, O'Brien, Peterson, Reineke, Wilson. Representatives Cutrona, Gross, Click, Patton,

Roemer, Seitz, Stephens, Wiggam.

To amend sections 9.79, 109.572, 4723.34, 5123.169, 5123.1611, and 5123.452 and to enact sections 4723.11, 4723.111, 4723.112, 4723.113, 4723.114, 4723.115, and 4723.116 of the Revised Code to enter into the Nurse Licensure Compact and to revise the law governing occupational license restrictions for individuals convicted of criminal offenses, were taken up.

The question being, “Shall the Senate concur in the amendments of the House of Representatives?”

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the Senate concurred in the amendments of the House of Representatives.

The amendments of the House of Representatives to:

**Sub. S. B. No. 6**-Senators Roegner, Huffman, S.

Cosponsors: Senators Romanchuk, Antonio, Brenner, Cirino, Craig, Fedor, Gavarone, Hackett, Johnson, Kunze, Lang, Maharath, Manning, McColley, Peterson, Reineke, Rulli, Sykes, Thomas, Wilson, Yuko. Representatives Cutrona, Carruthers, Click, John, Schmidt, Troy, Brown, Cross, Crossman, Galonski, Gross, Hoops, Lampton, Lanese, LaRe, Leland, Lepore-Hagan, Lightbody, Liston, Miller, A., Miller, J., O'Brien, Patton, Pavliga, Plummer, Roemer, Smith, K., Sobecki, White, Wiggam, Young, T.

To amend sections 3721.28, 3721.31, and 3721.32 and to enact sections 4731.11, 4731.111, and 4731.112 of the Revised Code to enter into the Interstate Medical Licensure Compact, to revise the law governing nurse aide training and competency evaluation programs, and to make an appropriation, were taken up.

The question being, “Shall the Senate concur in the amendments of the House of Representatives?”

The yeas and nays were taken and resulted – yeas 31, nays 1, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blessing	Brenner	Cirino
Craig	Dolan	Fedor	Gavarone
Hackett	Hoagland	Hottinger	Huffman, S.
Johnson	Kunze	Lang	Manning

McColley  
Roegner  
Schuring  
Wilson

O'Brien  
Romanchuk  
Sykes  
Yuko

Peterson  
Rulli  
Thomas

Reineke  
Schaffer  
Williams  
Huffman, M.-31

Senator Antani voted in the negative-1.

So the Senate concurred in the amendments of the House of Representatives.

## REPORTS OF CONFERENCE COMMITTEES

Senator Hackett submitted the following report:

The committee of conference to which the matters of difference between the two houses were referred on **Sub. H. B. No. 75**, Representative Oelslager - et al., having had the same under consideration, recommends to the respective houses as follows:

The bill as passed by the Senate with the following amendments:

Delete lines 603 through 694

After line 694, insert:

**"Sec. 4123.88.** (A) No person shall orally or in writing, directly or indirectly, or through any agent or other person fraudulently hold the person's self out or represent the person's self or any of the person's partners or associates as authorized by a claimant or employer to take charge of, or represent the claimant or employer in respect of, any claim or matter in connection therewith before the bureau of workers' compensation or the industrial commission or its district or staff hearing officers. ~~No person shall directly or indirectly solicit authority, or pay or give anything of value to another person to solicit authority, or accept or receive pay or anything of value from another person for soliciting authority, from a claimant or employer to take charge of, or represent the claimant or employer in respect of, any claim or appeal which is or may be filed with the bureau or commission.~~ No person shall, without prior authority from the bureau, a member of the commission, the claimant, or the employer, examine or directly or indirectly cause or employ another person to examine any claim file or any other file pertaining thereto. No person shall forge an authorization for the purpose of examining or cause another person to examine any such file. No district or staff hearing officer or other employee of the bureau or commission, notwithstanding the provisions of section 4123.27 of the Revised Code, shall divulge any information in respect of any claim or appeal which is or may be filed with a district or staff hearing officer, the bureau, or commission to any person other than members of the commission or to the superior of the employee except upon authorization of the administrator of workers' compensation or a member of the commission or upon authorization of the claimant or employer.

(B) The records described or referred to in division (A) of this section are not public records as defined in division (A)(1) of section 149.43 of the Revised Code. Any information directly or indirectly identifying the name, address, or telephone number of a claimant, regardless of whether the claimant's claim is active or closed, is not a public record. No person shall solicit or obtain any such information from any such employee without first having obtained an authorization therefor as provided in this section.

(C) Except as otherwise specified in division (D) of this section, information kept by the commission or the bureau pursuant to this section is for the exclusive use and information of the commission and the bureau in the discharge of their official duties, and shall not be open to the public nor be used in any court in any action or proceeding pending therein, unless the commission or the bureau is a party to the action or proceeding. The information, however, may be tabulated and published by the commission or the bureau in statistical form for the use and information of other state agencies and the public.

(D)(1) ~~Upon~~ Except as provided in division (G) of this section, upon receiving a written request made and signed by an individual whose primary occupation is as a journalist, the commission or the bureau shall disclose to the individual the name or names, address or addresses, and telephone number or numbers of claimants, regardless of whether their claims are active or closed.

(2) An individual described in division (D)(1) of this section is permitted to request the information described in that division for multiple claimants in one written request.

(3) An individual described in division (D)(1) of this section shall include all of the following in the written request:

- (a) The individual's name, title, and signature;
- (b) The name and title of the individual's employer;
- (c) A statement that the disclosure of the information sought is in the public interest;

(d) A statement that the individual acknowledges that the information is not a public record and that the individual will not disclose the information to any other person for any reason unrelated to journalism.

(4) Neither the commission nor the bureau may inquire as to the specific public interest served by the disclosure of information requested by an individual under division (D) of this section.

(E) No person who receives information under division (D) of this section shall recklessly disclose the information to any other person for any reason unrelated to journalism.

(F) No person who obtains or receives records in violation of this

section shall recklessly use that information to solicit, directly or indirectly, authority from a claimant or employer to take charge of, or represent the claimant or employer in respect of, any claim or appeal that is or may be filed with the bureau or commission.

(G) Neither the commission nor the bureau shall disclose to an individual described in division (D)(1) of this section the name, address, or telephone number of a claimant if the disclosure would reveal that the claim is for a condition that arose from sexual conduct in which the claimant was forced by threat of physical harm to engage or participate.

(H) As used in this section, "journalist" has the same meaning as in division (B)(9) of section 149.43 of the Revised Code."

Managers on the Part of the  
House of Representatives

Managers on the Part of the  
Senate

/S/ THOMAS E. BRINKMAN JR.  
THOMAS E. BRINKMAN JR.

/S/ BOB D. HACKETT  
BOB D. HACKETT

/S/ SCOTT OELSLAGER  
SCOTT OELSLAGER

/S/ MARK ROMANCHUK  
MARK ROMANCHUK

/S/ JESSICA E. MIRANDA  
JESSICA E. MIRANDA

/S/ HEARCEL F. CRAIG  
HEARCEL F. CRAIG

Senator Hottinger moved that pursuant to Senate Rule No. 44, the report of the committee of conference on **Sub. H. B. No. 75**-Representative Oelslager, et al., be brought up for consideration.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

The question being, "Shall the report of the committee of conference be agreed to?"

Senator Hottinger moved that the the report of the committee of conference on **Sub. H. B. No. 75**, be informally passed and retain its place on the calendar.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

### BILLS FOR THIRD CONSIDERATION

**Sub. H. B. No. 168**-Representatives Fraizer, Loychik.

Cosponsors: Representatives Edwards, Carfagna, Cross, Jones, O'Brien, Roemer, Abrams, Baldrige, Bird, Brent, Brown, Callender, Carruthers, Click, Creech, Crossman, Cutrona, Denson, Galonski, Ghanbari, Ginter, Hoops, Householder, Howse, Ingram, Jarrells, John, Kelly, Lanese, Leland, Lepore-Hagan, Lightbody, Liston, Manning, Miller, A., Miller, J., Miranda, Oelslager,

Pavliga, Richardson, Robinson, Russo, Schmidt, Seitz, Sheehy, Smith, K., Smith, M., Sobecki, Stein, Stewart, Swearingen, Sweeney, Troy, Upchurch, Weinstein, West, White, Young, B., Young, T. Senators Brenner, Hottinger, Dolan, Schuring, Manning.

To remit funds from the State Fiscal Recovery Fund to repay unemployment advances and to make an appropriation, having been informally passed, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 168**, pass?"

Senator Hottinger moved that **Sub. H. B. No. 168** be informally passed and retain its place on the calendar.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

**Am. H. B. No. 5**-Representative Manning.

Cosponsors: Representatives Russo, Bird, Gross, Lepore-Hagan, White, Young, T., Abrams, Blackshear, Brown, Callender, Carfagna, Carruthers, Click, Crawley, Crossman, Cutrona, Edwards, Fraizer, Galonski, Ginter, Holmes, Hoops, Householder, Ingram, Jarrells, Jones, Lanese, LaRe, Lightbody, Liston, McClain, Miller, A., Miller, J., O'Brien, Patton, Pavliga, Plummer, Ray, Richardson, Roemer, Sheehy, Sobecki, Stein, Weinstein, West, Speaker Cupp. Senator Huffman, S.

To amend sections 4758.20, 4758.42, and 4758.61 of the Revised Code to modify the requirements that may be met for licensure as a chemical dependency counselor II and to modify the professionals who may supervise certain individuals providing prevention services, and to amend the version of section 4758.20 of the Revised Code that is scheduled to take effect October 9, 2021, to continue the change on and after that date, was considered the third time.

The question being, "Shall the bill, **Am. H. B. No. 5**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blessing, Cirino, Craig, Fedor, Gavarone, Hackett, Hoagland, Johnson, Manning, Reineke, Romanchuk, Rulli, Yuko."



The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

**H. B. No. 29**-Representatives Wiggam, Miller, A.

Cosponsors: Representatives Lipps, Seitz, Lampton, Ghanbari, Young, T., Weinstein, Crawley, Fowler Arthur, Gross, Sheehy, Abrams, Bird, Boyd, Brown, Carruthers, Crossman, Galonski, Householder, Lanese, Leland, Lepore-Hagan, Lightbody, Liston, Miller, J., O'Brien, Patton, Plummer, Ray, Robinson, Russo, Smith, K., Smith, M., Sobecki, Troy, Speaker Cupp. Senators Johnson, Fedor.

To amend sections 317.24 and 317.241 of the Revised Code to allow a person who was discharged from the United States Public Health Service or the National Oceanic and Atmospheric Administration to obtain an Ohio veterans identification card, was considered the third time.

The question being, "Shall the bill, **H. B. No. 29**, pass?"

Senator Hottinger moved that **H. B. No. 29** be informally passed and retain its place on the calendar.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

**Am. H. B. No. 106**-Representative Cross.

Cosponsors: Representatives Bird, Cutrona, Gross, Lepore-Hagan, Liston, Plummer, West, Baldridge, Brown, Carfagna, Carruthers, Click, Creech, Crossman, Denson, Fowler Arthur, Fraizer, Galonski, Ghanbari, Ginter, Grendell, Hall, Hicks-Hudson, Ingram, Jarrells, John, Jones, Kelly, Kick, Lampton, Lanese, LaRe, Leland, Lightbody, Lipps, Loychik, Miller, A., Miller, J., O'Brien, Oelslager, Patton, Pavliga, Ray, Richardson, Riedel, Robinson, Roemer, Russo, Sheehy, Sobecki, Stein, Stephens, White, Wiggam, Wilkin, Young, B., Young, T., Speaker Cupp. Senators Johnson, Huffman, S.

To enact section 5.2317 of the Revised Code to designate January as "Radon Awareness Month" and to name this act the Annie Cacciato Act, was considered the third time.

The question being, "Shall the bill, **Am. H. B. No. 106**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blessing, Brenner, Cirino, Craig, Dolan, Fedor, Gavarone, Hackett, Hoagland, Hottinger, Kunze, Lang, Manning, Reineke, Roegner, Romanchuk, Rulli, Schaffer, Sykes, Thomas, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

**Sub. H. B. No. 132**-Representatives Hillyer, Jones.

Cosponsors: Representatives Kick, Young, T., Cross, Seitz, Miller, J., Cutrona, Abrams, Bird, Carruthers, Ginter, Gross, Householder, John, Johnson, Plummer, Stein, Stephens, Stewart, Wiggam.

To amend sections 5322.01, 5322.02, and 5322.03 of the Revised Code to amend the law regarding self-service storage facilities, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 132**, pass?"

Senator Kunze moved to amend as follows:

In line 52, after "address" insert "or electronic mail address"

In line 53, after "address" insert "or electronic mail address"

In line 56, after "address" insert "or electronic mail address"

In line 111, after "mail," insert "sent by electronic mail."

In line 115, after "by" insert "electronic mail, then the notice shall also be sent via either"

In line 116, delete ", then the notice shall also be sent via electronic mail"

In line 117, delete "electronic mail"

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the bill, **Sub. H. B. No. 132**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the bill passed.

The title was amended as follows:

Add the names: "Blessing, Cirino, Hackett, Hoagland, Lang, Thomas,

Wilson, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

**H. B. No. 191**-Representative Cutrona.

Cosponsors: Representatives Jones, Brent, Abrams, LaRe, West, Ray, Stoltzfus, Ghanbari, Pavliga, Kick, Plummer, Click, Roemer, Ginter, Riedel, Seitz, Miller, J., McClain, Baldrige, Sheehy, Hall, Bird, Boggs, Brown, Callender, Carfagna, Carruthers, Crawley, Creech, Cross, Crossman, Denson, Edwards, Fraizer, Galonski, Grendell, Gross, Hicks-Hudson, Hillyer, Holmes, Hoops, Householder, Howse, Jarrells, John, Kelly, Koehler, Lampton, Lanese, Lightbody, Lipps, Loychik, Manning, O'Brien, Oelslager, Patton, Powell, Richardson, Robinson, Russo, Schmidt, Smith, M., Sobecki, Stein, Stephens, Swearingen, Sweeney, Upchurch, Weinstein, White, Wiggam, Wilkin, Young, T., Speaker Cupp. Senators Manning, Blessing.

To enact section 5534.501 of the Revised Code to designate a bridge along State Route 164 in Mahoning County as the "Don Manning Memorial Bridge", was considered the third time.

The question being, "Shall the bill, **H. B. No. 191**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Brenner, Cirino, Craig, Dolan, Fedor, Gavarone, Hackett, Hottinger, Huffman, S., Johnson, Kunze, Lang, McColley, Peterson, Reineke, Roegner, Romanchuk, Rulli, Schaffer, Schuring, Thomas, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

**Sub. H. B. No. 201**-Representative Stephens.

Cosponsors: Representatives Abrams, Baldrige, Carruthers, Cross, Cutrona, Edwards, Ginter, Gross, Fraizer, Johnson, Patton, Riedel, Schmidt, Seitz, Stewart, Swearingen, Wiggam, Wilkin, Click, Hillyer, Bird, Callender, Carfagna, Ghanbari, Grendell, Holmes, Householder, Jones, Jordan, Loychik, McClain, Merrin, Plummer, Richardson, Stein, White, Speaker Cupp. Senators Hoagland, Brenner.

To enact sections 4933.40, 4933.41, and 4933.42 of the Revised Code to prevent local governments from limiting use of natural gas and propane, was considered the third time.

The question being, "Shall the bill, **Sub. H. B. No. 201**, pass?"

The yeas and nays were taken and resulted – yeas 25, nays 7, as follows:

Those who voted in the affirmative were: Senators

Antani	Blessing	Brenner	Cirino
Dolan	Gavarone	Hackett	Hoagland
Hottinger	Huffman, S.	Johnson	Kunze
Lang	Manning	McColley	O'Brien
Peterson	Reineke	Roegner	Romanchuk
Rulli	Schaffer	Schuring	Wilson
			Huffman, M.-25

Senators Antonio, Craig, Fedor, Sykes, Thomas, Williams, and Yuko voted in the negative-7.

So the bill passed.

The title was amended as follows:

Add the names: "Blessing, Cirino, Gavarone, Hackett, Hottinger, Huffman, S., Johnson, Lang, McColley, O'Brien, Reineke, Rulli, Schaffer, Schuring, Wilson."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

**H. B. No. 222**-Representatives Wilkin, Upchurch.

Cosponsors: Representatives Seitz, Sweeney, Stewart, Miller, A., McClain, Galonski, Crossman, Cutrona, Baldrige, Callender, Carruthers, Edwards, Householder, Howse, Lanese, Lepore-Hagan, Miller, J., Riedel, Russo, Skindell, Smith, K., Sobecki, White.

To amend sections 339.10 and 513.172 of the Revised Code to specify that a nonprofit formed or acquired by a county hospital or joint township district hospital is a separate entity from the hospital, was considered the third time.

The question being, "Shall the bill, **H. B. No. 222**, pass?"

The yeas and nays were taken and resulted – yeas 31, nays 1, as follows:

Those who voted in the affirmative were: Senators

Antonio	Blessing	Brenner	Cirino
Craig	Dolan	Fedor	Gavarone
Hackett	Hoagland	Hottinger	Huffman, S.
Johnson	Kunze	Lang	Manning
McColley	O'Brien	Peterson	Reineke
Roegner	Romanchuk	Rulli	Schaffer
Schuring	Sykes	Thomas	Williams
Wilson	Yuko		Huffman, M.-31

Senator Antani voted in the negative-1.

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blessing, Cirino, Craig, Dolan, Fedor, Gavarone, Hackett, Hoagland, Hottinger, O'Brien, Rulli, Sykes, Thomas, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

Senator Hottinger moved that the Senate revert to the fourth order of business, being reports of conference committees

The motion was agreed to.

### REPORTS OF CONFERENCE COMMITTEES

Senator Hottinger moved that **Sub. H. B. No. 75**, having been informally passed, be taken up for consideration.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

The question being, "Shall the report of the committee of conference be agreed to?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the report of committee of conference was agreed to.

### OFFERING OF RESOLUTIONS

Pursuant to Senate Rule No. 55, the following resolutions were offered:

**S. R. No. 142** - Senator Roegner.

Honoring the Revere High School Math League team as the 2021 Ohio Math League Champion.

**S. R. No. 143** - Senator Schaffer.

Honoring Ken Culver as the 2021 Ohio Big Brother of the Year.

The question being, "Shall the resolutions listed under the President's prerogative be adopted?"

So the resolutions were adopted.

**Message from the House of Representatives**

Mr. President:

I am directed to inform you that the House of Representatives has passed the following bills in which the concurrence of the Senate is requested:

**H. B. No. 149** -Representatives Swearingen, Stewart

Cosponsors: Representatives Bird, Carruthers, Cross, Ghanbari, Hall, John, Kick, LaRe, Lipps, Plummer, Schmidt, Young, T., Baldrige, Click, Cutrona, Edwards, Ferguson, Hillyer, Johnson, Jordan, Loychik, McClain, Merrin, Riedel, Stein, Stephens, Wiggam, Wilkin

To amend sections 3501.01, 3505.03, 3505.04, and 3513.257 of the Revised Code to require certain judicial candidates to appear on the ballot with a party designation.

**H. B. No. 184** -Representative Carfagna

Cosponsors: Representatives Abrams, Baldrige, Blackshear, Boyd, Brent, Brown, Carruthers, Cross, Crossman, Denson, Edwards, Fraizer, Galonski, Ginter, Gross, Hall, Howse, Ingram, Jarrells, John, Johnson, Lanese, LaRe, Leland, Lepore-Hagan, Lightbody, Loychik, Manning, Miller, A., Miller, J., Miranda, O'Brien, Pavliga, Richardson, Roemer, Russo, Schmidt, Sheehy, Smith, K., Sobecki, Stein, Sweeney, West, White, Wiggam, Young, T.

To amend section 742.38 of the Revised Code to revise Ohio Police and Fire Pension Fund disability determination procedures.

**Sub. H. B. No. 193** -Representatives Cutrona, Pavliga

Cosponsors: Representatives Gross, Miller, J., LaRe, Click, Schmidt, Russo, Bird, West, White, Abrams, Blackshear, Boyd, Brent, Brown, Carruthers, Cross, Crossman, Denson, Fraizer, Galonski, Ghanbari, Ginter, Holmes, Ingram, Jarrells, Lanese, Leland, Lepore-Hagan, Lightbody, Liston, Loychik, Miller, A., O'Brien, Patton, Plummer, Richardson, Smith, M., Sobecki, Stephens, Wilkin, Young, T., Speaker Cupp

To amend sections 3719.05 and 3719.06 of the Revised Code regarding electronic prescriptions and schedule II controlled substances.

Attest:

Bradley J. Young,  
Clerk.

Said bills were considered the first time.

On the motion of Senator Hottinger, the Senate recessed until 8:30 p.m.

The Senate met pursuant to the recess.

**Message from the House of Representatives**

Mr. President:

I am directed to inform you that the House of Representatives has concurred in the passage of the following bill:

**Sub. S. B. No. 113** -Senators Rulli, Johnson

Cosponsors: Senators Hoagland, Blessing, Brenner, Cirino, Hackett, Lang, McColley, O'Brien, Reineke, Thomas, Wilson Representatives Johnson, Cutrona, Carruthers, Click, Cross, Ferguson, Ginter, Gross, Hall, John, Kick, Lipps, Loychik, McClain, Miller, J., O'Brien, Patton, Riedel, Roemer, Seitz, Stein, Stewart, Stoltzfus, Wilkin, Speaker Cupp

To amend sections 3743.01, 3743.04, 3743.08, 3743.17, 3743.21, 3743.25, 3743.44, 3743.45, 3743.57, 3743.59, 3743.60, 3743.61, 3743.63, 3743.65, 3743.75, 3743.80, 3743.99, and 5703.21 and to enact sections 3743.021, 3743.041, 3743.151, 3743.171, 3743.22, 3743.26, 3743.27, 3743.28, 3743.29, 3743.451, 3743.46, 3743.47, and 3743.67 of the Revised Code to revise the Fireworks Law.

As a substitute bill, in which the concurrence of the Senate is requested.

Attest:

Bradley J. Young,  
Clerk.

Senator Hottinger moved that pursuant to Senate Rule No. 44, the amendments of the House of Representatives to **Sub. S. B. No. 113**, be brought up for consideration.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

The question being, "Shall the Senate concur in the amendments of the House of Representatives?"

The yeas and nays were taken and resulted – yeas 24, nays 8, as follows:

Those who voted in the affirmative were: Senators

Blessing	Brenner	Cirino	Dolan
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Romanchuk	Rulli	Schaffer
Schuring	Thomas	Wilson	Huffman, M.-24

Senators Antani, Antonio, Craig, Fedor, Roegner, Sykes, Williams, and Yuko voted in the negative-8.

So the Senate concurred in the amendments of the House of Representatives.

### **BILLS FOR THIRD CONSIDERATION**

On the motion of Senator Hottinger, **Sub. H. B. No. 168**, having been informally passed, was taken up for consideration.

**Sub. H. B. No. 168** - Representatives Fraizer, Loychik.

Cosponsors: Representatives Edwards, Carfagna, Cross, Jones, O'Brien, Roemer, Abrams, Baldrige, Bird, Brent, Brown, Callender, Carruthers, Click, Creech, Crossman, Cutrona, Denson, Galonski, Ghanbari, Ginter, Hoops, Householder, Howse, Ingram, Jarrells, John, Kelly, Lanese, Leland, Lepore-Hagan, Lightbody, Liston, Manning, Miller, A., Miller, J., Miranda, Oelslager, Pavliga, Richardson, Robinson, Russo, Schmidt, Seitz, Sheehy, Smith, K., Smith, M., Sobecki, Stein, Stewart, Swearingen, Sweeney, Troy, Upchurch, Weinstein, West, White, Young, B., Young, T. Senators Brenner, Hottinger, Dolan, Schuring, Manning.

To remit funds from the State Fiscal Recovery Fund to repay unemployment advances and to make an appropriation, having been informally passed, was taken up for consideration.

The question being, "Shall the bill, **Sub. H. B. No. 168**, pass?"

Senator Hottinger moved to amend as follows:

In line 48, delete "take" and insert "takes"

The question being, "Shall the amendment be agreed to?"

Senator Hottinger moved to withdraw the amendment.

The motion was agreed to.

The question recurred, "Shall the bill, **Sub. H. B. No. 168**, pass?"

Senator Hottinger moved to amend as follows:

In line 2 of the title, delete "an"

In line 3 of the title, delete "appropriation" and insert "appropriations"

After line 45, insert:

**"Section 220.10.** All items in Section 220.11 of this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in Section 220.11 of this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal year 2023. The operating appropriations



made in this act are in addition to any other operating appropriations made for the FY 2022-FY 2023 biennium.

**Section 220.11.**

	1	2	3	4	5
A	OBM OFFICE OF BUDGET AND MANAGEMENT				
B	Dedicated Purpose Fund Group				
C	5CV4	042526	Coronavirus Local Fiscal Recovery	\$422,000,000	\$0
D	TOTAL Dedicated Purpose Fund Group			\$422,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$422,000,000	\$0

**CORONAVIRUS LOCAL FISCAL RECOVERY**

The foregoing appropriation item 042526, Coronavirus Local Fiscal Recovery, shall be used by the Director of Budget and Management to disburse funding to nonentitlement units of local government in Ohio, including cities, villages, and townships, on a population basis in accordance with the provisions of the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and consistent with guidance issued under that act.

**Section 220.12.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in the main operating appropriations act of the 134th General Assembly. The operating appropriations made in this act are subject to all provisions of the main operating appropriations act of the 134th General Assembly that are generally applicable to such appropriations."

In line 46, delete "Section" and insert "Sections"; after "215.10" insert ", 220.10, 220.11, and 220.12"; delete "is" and insert "are"

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the bill, **Sub. H. B. No. 168**, pass?"

Senator Hottinger moved to amend as follows:

In line 2 of the title, after "advances" insert ", to provide funds to support improvements at pediatric behavioral health care facilities,"

After line 45, insert:

**"Section 215.20.** All items in this act are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all operating appropriations made in this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal year 2023. The operating appropriations made in this act are in addition to any other operating appropriations made for the FY 2022-FY 2023 biennium.

**Section 215.30.**

	1	2	3	4	5
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES				
B	Dedicated Purpose Fund Group				
C	5CV3	336648	ARPA Pediatric Behavioral Health	\$84,000,000	\$0
D	TOTAL DPF Dedicated Purpose Fund Group			\$84,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$84,000,000	\$0

**ARPA PEDIATRIC BEHAVIORAL HEALTH**

The foregoing appropriation item 336648, ARPA Pediatric Behavioral Health, shall be used to support infrastructure improvements at pediatric behavioral health care facilities to improve inpatient and outpatient settings.

**Section 215.40.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from operating appropriations contained in this act shall be accounted for as though made in the main operating appropriations act of the 134th General Assembly. The operating appropriations made in this act are subject to all provisions of the main operating appropriations act of the 134th General Assembly that are generally applicable to such appropriations."

In line 46, delete "Section" and insert "Sections"; after "215.10" insert ", 215.20, 215.30, and 215.40"; delete "is" and insert "are"

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the title be agreed to?"

Senator Hottinger moved to amend as follows:

In line 2 of the title, after "advances" insert ", to require the Development

Services Agency to establish the Water and Sewer Quality Program,"

After line 45, insert:

**"Section 259.10.** All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal year 2023. The appropriations made in this act are in addition to any other appropriations made for the FY 2022-FY 2023 biennium.

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	Dedicated Purpose Fund Group				
C	5CV3	1956A1	Water and Sewer Quality Program	\$250,000,000	\$0
D	TOTAL Dedicated Purpose Fund Group			\$250,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$250,000,000	\$0

#### WATER AND SEWER QUALITY PROGRAM

The foregoing appropriation item 1956A1, Water and Sewer Quality Program, shall be used by the Department of Development to make grants under the Water and Sewer Quality Program created in Section 259.30 of this act. Of the foregoing appropriation item 1956A1, Water and Sewer Quality Program, an amount not to exceed one per cent may be used to pay administrative costs of the program. An amount equal to the unexpended, unencumbered balance remaining in the foregoing appropriation item 1956A1, Water and Sewer Quality Program, at the end of fiscal year 2022 is hereby reappropriated for the same purpose in fiscal year 2023.

**Section 259.20.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for

as though made in H.B. 110 of the 134th General Assembly. The appropriations made in this act are subject to all provisions of H.B. 110 of the 134th General Assembly that are generally applicable to such appropriations.

**Section 259.30.** As used in this section, "political subdivision" means a county, township, municipal corporation, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

The Department of Development shall utilize the funds appropriated under Section 259.10 of this act to establish and administer the Water and Sewer Quality Program to provide grants to political subdivisions related to water and sewer quality projects.

The Department shall determine project eligibility and establish a means of applying for grants under the program. The Department shall require a political subdivision that receives funds under the program to provide a local match or local contribution. In extraordinary circumstances as determined by the Department, the Department may waive the local match or local contribution requirement.

Not later than sixty days after this section takes effect, the county engineer of each county in the state shall submit to the Department a list of projects within the county that are eligible to receive funding under the program. The list shall indicate the priority level of each project, in comparison to the other projects on the list.

The Department may provide grants under the program for projects on the list each county engineer is required to submit, or for projects otherwise submitted by a political subdivision, so long as a project satisfies the eligibility criteria established by the Department."

The question being, "Shall the amendment be agreed to?"

Senator Hottinger moved to withdraw the amendment.

The motion was agreed to.

The question recurred, "Shall the bill, **Sub. H. B. No. 168**, pass?"

Senator Hottinger moved to amend as follows:

In line 2 of the title, after "advances" insert ", to require the Development Services Agency to establish the Water and Sewer Quality Program,"

After line 45, insert:

**"Section 259.10.** All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2022 and those in the second column are for fiscal

year 2023. The appropriations made in this act are in addition to any other appropriations made for the FY 2022-FY 2023 biennium.

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	Dedicated Purpose Fund Group				
C	5CV3	1956A1	Water and Sewer Quality Program	\$250,000,000	\$0
D	TOTAL Dedicated Purpose Fund Group			\$250,000,000	\$0
E	TOTAL ALL BUDGET FUND GROUPS			\$250,000,000	\$0

#### WATER AND SEWER QUALITY PROGRAM

The foregoing appropriation item 1956A1, Water and Sewer Quality Program, shall be used by the Department of Development to make grants under the Water and Sewer Quality Program created in Section 259.30 of this act. Of the foregoing appropriation item 1956A1, Water and Sewer Quality Program, an amount not to exceed one per cent may be used to pay administrative costs of the program. An amount equal to the unexpended, unencumbered balance remaining in the foregoing appropriation item 1956A1, Water and Sewer Quality Program, at the end of fiscal year 2022 is hereby reappropriated for the same purpose in fiscal year 2023.

**Section 259.20.** Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in this act shall be accounted for as though made in H.B. 110 of the 134th General Assembly. The appropriations made in this act are subject to all provisions of H.B. 110 of the 134th General Assembly that are generally applicable to such appropriations.

**Section 259.30.** As used in this section, "political subdivision" means a county, township, municipal corporation, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state.

The Department of Development shall utilize the funds appropriated under Section 259.10 of this act to establish and administer the Water and Sewer Quality Program to provide grants to political subdivisions related to water and sewer quality projects.

The Department shall determine project eligibility and establish a means of applying for grants under the program. The Department shall require a

political subdivision that receives funds under the program to provide a local match or local contribution. In extraordinary circumstances as determined by the Department, the Department may waive the local match or local contribution requirement.

Not later than sixty days after this section takes effect, the county engineer of each county in the state shall submit to the Department a list of projects within the county that are eligible to receive funding under the program. The list shall indicate the priority level of each project, in comparison to the other projects on the list.

The Department may provide grants under the program for projects on the list each county engineer is required to submit, or for projects otherwise submitted by a political subdivision, so long as a project satisfies the eligibility criteria established by the Department."

In line 46, delete "Section" and insert "Sections"; after "215.10" insert ", 259.10, 259.20, and 259.30"; delete "is" and insert "are"

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the bill, **Sub. H. B. No. 168**, pass?"

The yeas and nays were taken and resulted – yeas 32, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Dolan	Fedor
Gavarone	Hackett	Hoagland	Hottinger
Huffman, S.	Johnson	Kunze	Lang
Manning	McColley	O'Brien	Peterson
Reineke	Roegner	Romanchuk	Rulli
Schaffer	Schuring	Sykes	Thomas
Williams	Wilson	Yuko	Huffman, M.-32

So the bill passed.

The title was amended as follows:

Add the names: "Antonio, Blessing, Cirino, Craig, Fedor, Gavarone, Hackett, Hoagland, Huffman, S., Johnson, Lang, Reineke, Roegner, Romanchuk, Rulli, Schaffer, Sykes, Thomas, Williams, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

On the motion of Senator Hottinger, **H. B. No. 29**, having been informally passed, was taken up for consideration.

**H. B. No. 29** - Representatives Wiggam, Miller, A..

Cosponsors: Representatives Lipps, Seitz, Lampton, Ghanbari, Young, T., Weinstein, Crawley, Fowler Arthur, Gross, Sheehy, Abrams, Bird, Boyd, Brown, Carruthers, Crossman, Galonski, Householder, Lanese, Leland,

Lepore-Hagan, Lightbody, Liston, Miller, J., O'Brien, Patton, Plummer, Ray, Robinson, Russo, Smith, K., Smith, M., Sobecki, Troy, Speaker Cupp  
Senators Johnson, Fedor.

To amend sections 317.24 and 317.241 of the Revised Code to allow a person who was discharged from the United States Public Health Service or the National Oceanic and Atmospheric Administration to obtain an Ohio veterans identification card, having been informally passed, was taken up for consideration.

The question being, "Shall the bill, **H. B. No. 29**, pass?"

Senator Dolan moved that he be excused from voting under Senate Rule No. 58.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

Senator Antani moved to amend as follows:

In line 1 of the title, after "317.241" insert "and to enact sections 3376.01, 3376.02, 3376.03, 3376.04, 3376.05, 3376.06, 3376.07, and 3376.08"

In line 5 of the title, after "card" insert "and to allow intercollegiate athletes to earn compensation from their name, image, or likeness"

In line 6, after "317.241" insert "be amended and sections 3376.01, 3376.02, 3376.03, 3376.04, 3376.05, 3376.06, 3376.07, and 3376.08"

In line 7, delete "amended" and insert "enacted"

After line 223, insert:

**"Sec. 3376.01. As used in this chapter:**

**(A) "State institution of higher education" has the same meaning as in section 3345.011 of the Revised Code.**

**(B) "Private college" has the same meaning as in section 3365.01 of the Revised Code.**

**Sec. 3376.02. No state institution of higher education or private college shall uphold any rule, requirement, standard, or other limitation that prevents a student of that institution or college from fully participating in intercollegiate athletics because the student earns compensation as a result of the use of the student's name, image, or likeness. Earning compensation from the use of a student's name, image, or likeness shall not affect the student's scholarship eligibility or renewal.**

**Sec. 3376.03. An athletic association, conference, or other group or organization with authority over intercollegiate athletics, including the national collegiate athletic association or its successor organization, shall not**

do either of the following:

(A) Prevent a student of a state institution of higher education or private college from fully participating in intercollegiate athletics because the student earns compensation as a result of the use of the student's name, image, or likeness;

(B) Prevent a state institution of higher education or private college from fully participating in intercollegiate athletics because a student of that institution or college participating in intercollegiate athletics does either of the following:

(1) Uses the student's name, image, or likeness;

(2) Obtains professional representation in relation to contracts or legal matters regarding opportunities to earn compensation for use of the student's name, image, or likeness.

**Sec. 3376.04.** No state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics shall do any of the following:

(A) Provide a prospective student who intends to participate in intercollegiate athletics with compensation in relation to the prospective student's name, image, or likeness;

(B) Prevent a student who resides in this state and participates in intercollegiate athletics from obtaining professional representation in relation to contracts or legal matters regarding opportunities to be compensated for use of the student's name, image, or likeness;

(C) Interfere with or prevent a student from fully participating in intercollegiate athletics because the student obtains professional representation in relation to contracts or legal matters regarding opportunities to earn compensation for use of the student's name, image, or likeness.

**Sec. 3376.05.** A scholarship from a state institution of higher education or private college at which a student is enrolled is not compensation for use of the student's name, image, or likeness for purposes of this chapter. No state institution of higher education or private college shall revoke or reduce a scholarship as a result of a student earning compensation for use of the student's name, image, or likeness if the student earns that compensation in accordance with this chapter.

**Sec. 3376.06.** (A) As used in this section:

(1) "Official team activities" means all games, practices, exhibitions, scrimmages, team appearances, team photograph sessions, sports camps sponsored by the institution or college, and other team-organized activities, regardless of whether the activity takes place on or off campus, including individual photograph sessions and news media interviews.



(2) "Student" means an individual enrolled at a state institution of higher education or private college who participates in intercollegiate athletics.

(B) A state institution of higher education's or private college's contract with a student shall not prevent the student from using the student's name, image, or likeness for a commercial purpose when the student is not engaged in official team activities.

(C) A student shall not enter into a contract providing compensation to the student for use of the student's name, image, or likeness that requires the student to display a sponsor's product, or otherwise advertise for a sponsor, during official team activities or any other time if that requirement is in conflict with a provision of a contract to which a state institution of higher education or private college is a party.

(D)(1) A student who intends to enter into a verbal or written contract providing compensation to the student for use of the student's name, image, or likeness shall disclose the proposed contract to an official of the state institution of higher education or private college for review by the institution or college. The institution or college shall designate an official to whom the student is to disclose the proposed contract.

(2) If a state institution of higher education or private college identifies a conflict between the proposed verbal or written contract described in division (D)(1) of this section and any existing provisions of a contract to which the institution or college is a party, the institution or college shall communicate to the student the relevant contract provision that is in conflict. The student shall not enter into the proposed contract, but the student may negotiate a revision to the proposed contract to avoid the conflict. The revised proposed contract is subject to review by the institution or college to ensure compliance with this chapter.

(E) A state institution of higher education or private college may establish reasonable policies or standards to address a student's failure to provide the disclosure required under division (D)(1) of this section or any other failure to comply with the requirements of this chapter.

**Sec. 3376.07.** A state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics may prohibit a student who participates in intercollegiate athletics from entering into a contract providing compensation to the student for use of the student's name, image, or likeness if under the contract the student's name, image, or likeness is associated with any of the following:

(A) Any company that manufactures, markets, or sells, or brand that is associated with, a controlled substance, marihuana product, medical marijuana product, alcoholic product, tobacco product, electronic smoking device, vapor product, or product or device that consists of or contains

nicotine that can be ingested into the body;

(B) Any medical marijuana cultivator, processor, laboratory, or retail dispensary licensed under Chapter 3796. of the Revised Code or under the laws of another state;

(C) Any business engaged in the sale, rental, or exhibition for any form of consideration of adult entertainment that is characterized by an emphasis on the exposure or display of sexual activity;

(D) Any casino or entity that sponsors or promotes gambling activities;

(E) Any other category of companies, brands, or types of contracts that are similar to those described in divisions (A) to (D) of this section that the institution or college communicates to the student before the student enrolls at the institution or college.

**Sec. 3376.08.** Nothing in this chapter does any of the following:

(A) Requires a state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics to identify, create, facilitate, negotiate, or otherwise enable opportunities for a student to earn compensation for use of the student's name, image, or likeness;

(B) Establishes or grants to a student any right to use the name, trademarks, services marks, logos, symbols, or any other intellectual property, regardless of whether the intellectual property is registered with the appropriate authority, that belong to a state institution of higher education, private college, athletic association, conference, or other group or organization with authority over intercollegiate athletics, to further the student's opportunities to earn compensation for use of the student's name, image, or likeness;

(C) Limits the rights of a state institution of higher education or private college to establish and enforce any of the following:

(1) Academic standards, requirements, regulations, or obligations for its students;

(2) Team rules of conduct or other rules of conduct;

(3) Standards or policies regarding the governance or operation of or participation in intercollegiate varsity athletics;

(4) Disciplinary rules and standards generally applicable to all students of the institution or college."

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the bill, **H. B. No. 29**, pass?"

Senator Schuring moved to amend as follows:

In line 1 of the title, after "sections" insert "109.32, 109.572,"; delete "and" and insert ","; after "317.241" insert ", 718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 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, 5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, and 5753.10 and to enact sections 2915.14, 2915.15, 3772.37, 3775.01, 3775.02, 3775.03, 3775.04, 3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 3775.08, 3775.09, 3775.10, 3775.101, 3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 3775.16, 3775.17, 3775.99, 5753.021, and 5753.031"

In line 5 of the title, after "card" insert ", to legalize and regulate sports gaming in this state, to levy a tax on businesses that provide sports gaming, and to make other changes to the Gambling Law"

In line 6, after "sections" insert "109.32, 109.572,"; after "317.24" insert ", 317.241, 718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 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, 5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08,"; delete "317.241" and insert "5753.10 be amended and sections 2915.14, 2915.15, 3772.37, 3775.01, 3775.02, 3775.03, 3775.04, 3775.041, 3775.05, 3775.051, 3775.06, 3775.07, 3775.08, 3775.09, 3775.10, 3775.101, 3775.11, 3775.12, 3775.13, 3775.14, 3775.15, 3775.16, 3775.17, 3775.99, 5753.021, and 5753.031"

In line 7, delete "amended" and insert "enacted"

After line 7, insert:

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

(B)(1) Except as otherwise provided in divisions (B)(2) and (3) of this section, the charitable law fund shall be used insofar as its moneys are available for the expenses of the charitable law section of the office of the

attorney general, ~~except that all~~.

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

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

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

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

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

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

(c) If the request is made pursuant to section 3319.39 of the Revised Code

for an applicant who is a teacher, any offense specified under section 9.79 of the Revised Code or in section 3319.31 of the Revised Code.

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

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

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

(3) On receipt of a request pursuant to section 173.27, 173.38, 173.381, 3701.881, 5119.34, 5164.34, 5164.341, 5164.342, or 5123.081 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 of the person for whom the request is made. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of, has pleaded guilty to, or (except in the case of a request pursuant to section 5164.34, 5164.341, or 5164.342 of the Revised Code) has been found eligible for intervention in lieu of conviction for any of the following, regardless of the date of the conviction, the date of entry of the guilty plea, or (except in the case of a request pursuant to section 5164.34, 5164.341, or 5164.342 of the Revised Code) the date the person was found eligible for intervention in lieu of conviction:

(a) A violation of section 959.13, 959.131, 2903.01, 2903.02, 2903.03,

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

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

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

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

(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.

(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:

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01,

2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, two or more OVI or OVUAC violations committed within the three years immediately preceding the submission of the application or petition that is the basis of the request, or felonious sexual penetration in violation of former section 2907.12 of the Revised Code;

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

(5) Upon receipt of a request pursuant to section 5104.013 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 has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2151.421, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, a violation of section 2923.02 or 2923.03 of the Revised Code that relates to a crime specified in this division, or a second violation of section 4511.19 of the Revised Code

within five years of the date of application for licensure or certification.

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

(6) Upon receipt of a request pursuant to section 5153.111 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

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

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

(7) On receipt of a request for a criminal records check from an individual pursuant to section 4749.03 or 4749.06 of the Revised Code, accompanied by a completed copy of the form prescribed in division (C)(1) of this section and a set of fingerprint impressions obtained in a 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 indicating 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 in any other state. If the individual indicates that a firearm will be carried in the course of business, the superintendent shall require information from the federal bureau of investigation as described in division (B)(2) of this section.



Subject to division (F) of this section, the superintendent shall report the findings of the criminal records check and any information the federal bureau of investigation provides to the director of public safety.

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

(9) On receipt of a request for a criminal records check 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 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 criminal offense under any existing or former law of this state, any other state, or the United States.

(11) On receipt of a request for a criminal records check from an appointing or licensing authority under section 3772.07 of the Revised Code, a completed form prescribed under division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner prescribed 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 offense under any existing or former law of this state, any other state, or the United States that makes the person ineligible for appointment or retention under section 3772.07 of the Revised Code or that is a disqualifying offense as defined in that section 3772.07 of the Revised Code or substantially equivalent to such an a disqualifying offense, as applicable.

(12) On receipt of a request pursuant to section 2151.33 or 2151.412 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check with respect to any person for whom a criminal records check is required under that section. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

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

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

(13) On receipt of a request pursuant to section 3796.12 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in a 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 the following:

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

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

(14) On receipt of a request required by section 3796.13 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in a 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 the following:

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

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

(15) On receipt of a request pursuant to section 4768.06 of the Revised Code, 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 indicating 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 in any other state.

(16) On receipt of a request pursuant to division (B) of section 4764.07 or division (A) of section 4735.143 of the Revised Code, 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 indicating that the person who is the subject of the request has been convicted of or pleaded guilty to any criminal offense in any state or the United States.

(17) On receipt of a request for a criminal records check under section 147.022 of the Revised Code, a completed form prescribed under division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner prescribed 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 or no contest to any criminal offense under any existing or former law of this state, any other state, or the United States.

(18) Upon receipt of a request pursuant to division (F) of section 2915.081 or division (E) of section 2915.082 of the Revised Code, 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 indicating that the person who is the subject of the request has been convicted of or pleaded guilty or no contest to any offense that is a violation of Chapter 2915. of the Revised Code or to any offense under any existing or former law of this state, any other state, or the United States that is substantially equivalent to such an offense.

(19) On receipt of a request pursuant to section 3775.03 of the Revised Code, 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 and shall request information from the federal bureau of investigation to determine whether any information exists indicating that the person who is the subject of the request has been convicted of any offense under any existing or former law of this state, any other state, or the United States that is a disqualifying offense as defined in section

3772.07 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

prescribed for the initial criminal records check.

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

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

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

(G) As used in this section:

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

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

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

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

After line 223, insert:

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

(A) A municipal corporation shall require ~~a casino facility or a casino operator, as defined in Section 6(C)(9) of Article XV, Ohio Constitution, and~~

~~section 3772.01 of the Revised Code, respectively, or a lottery sales agent conducting video lottery terminals on behalf of the state the following persons~~ to withhold and remit municipal income tax with respect to amounts other than qualifying wages as provided in this section:

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

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

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

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

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

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

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



annual return.

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

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

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

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

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

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

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

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

(E) Amounts deducted and withheld by a video lottery sales agent are held

in trust for the benefit of the municipal corporation to which the tax is owed.

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

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

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

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

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

(6) A video lottery sales agent who fails to file a return and remit the amounts deducted and withheld is personally liable for the amount deducted

and withheld and not remitted. Such personal liability extends to any penalty and interest imposed for the late filing of a return or the late payment of tax deducted and withheld.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as

provided in this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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.

(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.

(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.

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

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

(A) "Bookmaking" means the business of receiving or paying off bets.

(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.

(C) "Scheme of chance" means a slot machine unless authorized under Chapter 3772. of the Revised Code, lottery unless authorized under Chapter 3770. of the Revised Code, numbers game, pool conducted for profit, or other scheme in which a participant gives a valuable consideration for a chance to

win a prize, but does not include bingo, a skill-based amusement machine, or a pool not conducted for profit. "Scheme of chance" includes the use of an electronic device to reveal the results of a game entry if valuable consideration is paid, directly or indirectly, for a chance to win a prize. Valuable consideration is deemed to be paid for a chance to win a prize in the following instances:

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

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

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

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

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

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

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

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

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

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

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

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

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

- (1) A book, totalizer, or other equipment for recording bets;
- (2) A ticket, token, or other device representing a chance, share, or interest in a scheme of chance or evidencing a bet;
- (3) A deck of cards, dice, gaming table, roulette wheel, slot machine, or other apparatus designed for use in connection with a game of chance;
- (4) Any equipment, device, apparatus, or paraphernalia specially designed for gambling purposes;
- (5) Bingo supplies sold or otherwise provided, or used, in violation of this chapter.

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

- (1) A violation of ~~section 2915.02, 2915.03, 2915.04, 2915.05, 2915.06, 2915.07, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.092, 2915.10, or 2915.11 of the Revised Code~~ this chapter;
- (2) A violation of an existing or former municipal ordinance or law of this or any other state or the United States substantially equivalent to any ~~section listed in division (G)(1) provision of this section chapter~~ or a violation of section 2915.06 of the Revised Code as it existed prior to July 1, 1996;
- (3) An offense under an existing or former municipal ordinance or law of this or any other state or the United States, of which gambling is an element;
- (4) A conspiracy or attempt to commit, or complicity in committing, any offense under division (G)(1), (2), or (3) of this section.

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

- (1) An organization that is, ~~and has received from the internal revenue service a determination letter that currently is in effect stating that the organization is,~~ exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code;
- (2) A volunteer rescue service organization, volunteer firefighter's organization, veteran's organization, fraternal organization, or sporting organization that is exempt from federal income taxation under subsection 501(c)(4), (c)(7), (c)(8), (c)(10), or (c)(19) of the Internal Revenue Code.

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

(I) "Religious organization" means any church, body of communicants, or group that is not organized or operated for profit and that gathers in common



membership for regular worship and religious observances.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

not include any money directly taken in from the sale of food or beverages by a charitable organization conducting bingo, or by a bona fide auxiliary unit or society of a charitable organization conducting bingo, provided all of the following apply:

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

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

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

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

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

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

(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.

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

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

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

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

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

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

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

(AA) "Instant bingo" means a form of bingo that shall use folded or banded tickets or paper cards with perforated break-open tabs, a face of which is covered or otherwise hidden from view to conceal a number, letter, or symbol, or set of numbers, letters, or symbols, some of which have been

designated in advance as prize winners, and may ~~also~~ include games in which some winners are determined by the random selection of one or more bingo numbers by the use of a seal card or bingo blower. "Instant bingo" also includes a punch board game. In all "instant bingo" the prize amount and structure shall be predetermined. "Instant bingo" does not include electronic instant bingo or any device that is activated by the insertion of a coin, currency, token, or an equivalent, and that contains as one of its components a video display monitor that is capable of displaying numbers, letters, symbols, or characters in winning or losing combinations.

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

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

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

(3) Bank fees and service charges for a bingo session or game account described in section 2915.10 of the Revised Code;

(4) Audits and accounting services;

(5) Safes;

(6) Cash registers;

(7) Hiring security personnel;

(8) Advertising bingo;

(9) Renting premises in which to conduct a bingo session;

(10) Tables and chairs;

(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;

(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;

(13) Any other product or service directly related to the conduct of bingo that is authorized in rules adopted by the attorney general under division ~~(B)~~ ~~(1)-(F)~~ (1) of section 2915.08 of the Revised Code.

(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.

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

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

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

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

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

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

(MM) "Gross annual revenues" means the annual gross receipts derived

from the conduct of bingo described in division (O)(1) of this section plus the annual net profit derived from the conduct of bingo described in division (O) (2) of this section.

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

- (1) It is activated upon the insertion of United States currency.
- (2) It performs no gaming functions.
- (3) It does not contain a video display monitor or generate noise.
- (4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations.
- (5) It does not simulate or display rolling or spinning reels.
- (6) It is incapable of determining whether a dispensed bingo ticket or card is a winning or nonwinning ticket or card and requires a winning ticket or card to be paid by a bingo game operator.
- (7) It may provide accounting and security features to aid in accounting for the instant bingo tickets or cards it dispenses.
- (8) It is not part of an electronic network and is not interactive.

(OO)(1) "Electronic bingo aid" means an electronic device used by a participant to monitor bingo cards or sheets purchased at the time and place of a bingo session and that does all of the following:

- (a) It provides a means for a participant to input numbers and letters announced by a bingo caller.
- (b) It compares the numbers and letters entered by the participant to the bingo faces previously stored in the memory of the device.
- (c) It identifies a winning bingo pattern.

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

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

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

- (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;
- (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.

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

(RR) "Net profit from the proceeds of the sale of instant bingo or electronic instant bingo" means gross profit minus the ordinary, necessary, and reasonable expense expended for the purchase of ~~instant-bingo supplies for~~ the purpose of conducting instant bingo or electronic instant bingo, and, in the case of instant bingo or electronic instant bingo 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 or electronic instant bingo is conducted.

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

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

- (1) The name of the game;
- (2) The manufacturer's name or distinctive logo;
- (3) The form number;
- (4) The ticket count;
- (5) The prize structure, including the number of winning ~~instant-bingo~~ tickets by denomination and the respective winning symbol or number combinations for the winning ~~instant-bingo~~ tickets;
- (6) The cost per play;
- (7) The serial number of the game.

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

- (a) The wholesale value of a merchandise prize awarded as a result of the



single play of a machine does not exceed ten dollars;

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) Advance play for a single game, play, contest, competition, or

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

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

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

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

- (1) Cash, gift cards, or any equivalent thereof;
- (2) Plays on games of chance, state lottery tickets, or bingo, ~~or instant bingo~~;
- (3) Firearms, tobacco, or alcoholic beverages; or
- (4) A redeemable voucher that is redeemable for any of the items listed in division (VV)(1), (2), or (3) of this section.

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

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

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

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

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

of the following apply:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(CCC)(1) "Electronic instant bingo" means a form of bingo that consists of an electronic or digital representation of instant bingo in which a participant wins a prize if the participant's electronic instant bingo ticket contains a

combination of numbers or symbols that was designated in advance as a winning combination, and to which all of the following apply:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) A type III license to conduct instant bingo, electronic instant bingo, or both other than at a bingo session and deliver that, in accordance with sections 2915.093 to 2915.095 or sections 2915.13 to 2915.15 of the Revised Code, as applicable.

(2) A charitable organization that is authorized under section 2915.14 of the Revised Code to conduct electronic instant bingo may be issued only one license to conduct electronic instant bingo at any one time. The organization may conduct electronic instant bingo under that license at only one location specified on the license.

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

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

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

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

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

(c) For a type II or type III license for a charitable organization that previously has been licensed under this chapter to conduct instant bingo or electronic instant bingo and that desires to conduct bingo during twenty-six or more weeks in any calendar year, a license fee that is based upon the gross profits received by the charitable organization from the operation of instant bingo at a bingo session or electronic instant bingo other than at a bingo session, during the one-year period ending on the thirty-first day of October

of the year immediately preceding the year for which the license is sought, and that is one of the following:

- (i) Five hundred dollars, if the total is fifty thousand dollars or less;
- (ii) One thousand two hundred fifty dollars plus one-fourth per cent of the gross profit, if the total is more than fifty thousand dollars but less than two hundred fifty thousand one dollars;
- (iii) Two thousand two hundred fifty dollars plus one-half per cent of the gross profit, if the total is more than two hundred fifty thousand dollars but less than five hundred thousand one dollars;
- (iv) Three thousand five hundred dollars plus one per cent of the gross profit, if the total is more than five hundred thousand dollars but less than one million one dollars;
- (v) Five thousand dollars plus one per cent of the gross profit, if the total is one million one dollars or more;.

(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.

~~(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.~~

(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:

- (a) (1) The name and post-office address of the applicant;
- (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;
- (c) (3) The location at which the organization will conduct bingo, which location shall be within the county in which the principal place of business of the applicant is located, the days of the week and the times on each of those days when bingo will be conducted, whether the organization owns, leases, or subleases the premises, and a copy of the rental agreement if it leases or subleases the premises;
- (d) (4) A statement of the applicant's previous history, record, and association that is sufficient to establish that the applicant is a charitable organization, and a copy of a determination letter that is issued by the Internal

Revenue Service and states that the organization is tax exempt under subsection 501(a) and described in subsection 501(c)(3), 501(c)(4), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code;

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

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

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

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

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

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

~~(3)~~ (D) The attorney general, within thirty days after receiving a timely

filed application from a charitable organization that has been issued a license under this section that has not expired and has not been revoked or suspended, shall send a temporary permit to the applicant specifying the date on which the application was filed with the attorney general and stating that, pursuant to section 119.06 of the Revised Code, the applicant may continue to conduct bingo until a new license is granted or, if the application is rejected, until fifteen days after notice of the rejection is mailed to the applicant. The temporary permit does not affect the validity of the applicant's application and does not grant any rights to the applicant except those rights specifically granted in section 119.06 of the Revised Code. The issuance of a temporary permit by the attorney general pursuant to this division does not prohibit the attorney general from rejecting the applicant's application because of acts that the applicant committed, or actions that the applicant failed to take, before or after the issuance of the temporary permit.

~~(4)(E)~~ Within thirty days after receiving an initial license application from a charitable organization to conduct bingo, ~~instant bingo at a bingo session, or instant bingo other than at a bingo session~~, the attorney general shall conduct a preliminary review of the application and notify the applicant regarding any deficiencies. Once an application is deemed complete, or beginning on the thirtieth day after the application is filed, if the attorney general failed to notify the applicant of any deficiencies, the attorney general shall have an additional sixty days to conduct an investigation and either grant, grant with limits, restrictions, or probationary conditions, or deny the application based on findings established and communicated in accordance with divisions ~~(B)-(F)~~ and ~~(E)-(I)~~ of this section. As an option to granting, granting with limits, restrictions, or probationary conditions, or denying an initial license application, the attorney general may grant a temporary license and request additional time to conduct the investigation if the attorney general has cause to believe that additional time is necessary to complete the investigation and has notified the applicant in writing about the specific concerns raised during the investigation.

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

~~(2) The attorney general may refuse to grant a license to any~~ If any of the



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

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

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

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

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

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

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

(4) The attorney general may impose a civil fine on an organization licensed or permitted under this chapter for failure to comply with any restrictions, limits, or probationary conditions on its license, and 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.

(5) For the purposes of division (B)-(F) of this section, any action of an

officer, trustee, agent, representative, or bingo game operator of an organization is an action of the organization.

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

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

- (1) The issuance of ~~the a~~ license under this section;
- (2) The issuance of ~~the an~~ amended license under this section;
- (3) The rejection of an application for and refusal to grant a license under this section;
- (4) The revocation of any license previously issued under this section;
- (5) The suspension of any license previously issued under this section;
- (6) The placing of any limits, restrictions, or probationary conditions placed on a license issued under this section.

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

~~(F) A (J)(1)(a) Except as otherwise provided in division (J)(2) of this section, a charitable organization that has been issued a license pursuant to division (B) of under this section but that cannot conduct bingo or instant bingo at the location, or on the day of the week or at the time, specified on the license due to circumstances that make it impractical to do so, or that desires to conduct instant bingo other than at a bingo session at additional locations not identified on the license, may apply in writing, together with an application fee of two hundred fifty dollars, to the attorney general, at least thirty days prior to a change in or addition of a location, day of the week, or time, and request an amended license. As-~~

~~(b) As applicable, the application shall describe the causes making it impractical for the organization to conduct bingo or instant bingo in conformity with its license and shall indicate the location, days of the week, and times on each of those days when it desires to conduct bingo or instant bingo and, as applicable, shall indicate the additional locations at which it desires to conduct instant bingo other than at a bingo session. Except-~~

~~(c) Except as otherwise provided in this division (J)(3) of this section, the attorney general shall issue the amended license in accordance with division (E) (I) of this section, and the organization shall surrender its original license to the attorney general. The-~~

~~(2)(a) A charitable organization that has been issued a license under this section to conduct electronic instant bingo but that cannot conduct electronic instant bingo at the location, or on the day of the week or at the time, specified on the license due to circumstances that make it impractical to do so, may apply in writing, together with an application fee of two hundred fifty dollars, to the attorney general, at least thirty days prior to a change in a location, day of the week, or time, and request an amended license. A charitable organization may not apply for an amended license to conduct electronic instant bingo at any additional location.~~

~~(b) The application shall describe the causes making it impractical for the organization to conduct electronic instant bingo in conformity with its license and shall indicate the location, days of the week, and times on each of those days when it desires to conduct electronic instant bingo.~~

~~(c) Except as otherwise provided in division (J)(3) of this section, the attorney general shall issue the amended license in accordance with division (I) of this section, and the organization shall surrender its original license to the attorney general.~~

~~(3) The attorney general may refuse to grant an amended license under division (J)(1) or (2) of this section according to the terms of division (B) (F) of this section.~~

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

organizations that desire to conduct bingo or instant bingo during fewer than twenty-six weeks in any calendar year.

~~(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.

~~(H)~~(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.

~~(H)~~(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.

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

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

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

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

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

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

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

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

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

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

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

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

(2) No distributor may donate, give, loan, lease, or otherwise provide any bingo supplies or equipment, or modify, convert, add to, or remove parts from bingo supplies to further their promotion or sale, to or for the use of a charitable organization for use in a bingo session conditioned on or in consideration for an exclusive right to provide bingo supplies to the charitable organization. A distributor may provide a licensed charitable organization

with free samples of the distributor's products to be used as prizes or to be used for the purpose of sampling.

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

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

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

(F)(1) No distributor 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 install, maintain, update, or repair an electronic instant bingo system, without first obtaining an electronic instant bingo distributor endorsement to the person's distributor license issued under this section. An applicant for a distributor license under this section may apply simultaneously for an electronic instant bingo distributor endorsement to that license. Any individual who installs, maintains, updates, or repairs an electronic instant bingo system also shall hold an appropriate and valid occupational license issued by the Ohio casino control commission under Chapter 3772. of the Revised Code.

(2) An applicant for an electronic instant bingo distributor 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 distributor endorsement, the attorney general shall request the superintendent, or a vendor approved by the bureau, to conduct a criminal records check based on the applicant's fingerprint impressions in accordance with division (A)(18) of that section. The applicant shall pay any fee required under division (C)(3) of that section.

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

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

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

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

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

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

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

- (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 annual fee prescribed by this section. The license is valid for a period of one year, and the annual fee for the license is five thousand dollars.

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

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

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

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

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

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

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



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

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

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

(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.

(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.

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

(4) The attorney general shall not issue an electronic instant bingo

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

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

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

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

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

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

(ii) Any gambling offense.

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

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

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

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

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

(H) The attorney general may impose a civil fine on a manufacturer licensed or permitted under this chapter for failure to comply with any restrictions, limits, or probationary conditions on its license, and 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.

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

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

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

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

(3) Use, or give, donate, or otherwise transfer, all of the net profit derived from bingo, ~~other than instant bingo, described in division (O)(1) of section~~

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

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

(1) Conduct the bingo game on premises that are owned by the charitable organization, on premises that are owned by another charitable organization and leased from that charitable organization for a rental rate not in excess of the lesser of six hundred dollars per bingo session or forty-five per cent of the gross receipts of the bingo session, on premises that are leased from a person other than a charitable organization for a rental rate that is not more than is customary and reasonable for premises that are similar in location, size, and quality but not in excess of four hundred fifty dollars per bingo session, or on premises that are owned by a person other than a charitable organization, that are leased from that person by another charitable organization, and that are subleased from that other charitable organization by the charitable organization for a rental rate not in excess of four hundred fifty dollars per bingo session. No charitable organization is required to pay property taxes or assessments on premises that the charitable organization leases from another person to conduct bingo sessions. If the charitable organization leases from a person other than a charitable organization the premises on which it conducts bingo sessions, the lessor of the premises shall provide the premises to the organization and shall not provide the organization with bingo game operators, security personnel, concessions or concession operators, bingo supplies, or any other type of service. A charitable organization shall not lease or sublease premises that it owns or leases to more than three other charitable organizations per calendar week for conducting bingo sessions on the premises. A person that is not a charitable organization shall not lease premises that it owns, leases, or otherwise is empowered to lease to more than three charitable organizations per calendar week for conducting bingo sessions on the premises. In no case shall more than nine bingo sessions be conducted on any premises in any calendar week.

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

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

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

(1) Pay any compensation to a bingo game operator for operating a bingo session that is conducted by the charitable organization or for preparing, selling, or serving food or beverages at the site of the bingo session, permit any auxiliary unit or society of the charitable organization to pay compensation to any bingo game operator who prepares, sells, or serves food or beverages at a bingo session conducted by the charitable organization, or permit any auxiliary unit or society of the charitable organization to prepare, sell, or serve food or beverages at a bingo session conducted by the charitable organization, if the auxiliary unit or society pays any compensation to the bingo game operators who prepare, sell, or serve the food or beverages;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(E) Notwithstanding division (B)(1) of this section, a charitable organization that, prior to December 6, 1977, has entered into written agreements for the lease of premises it owns to another charitable organization or other charitable organizations for the conducting of bingo sessions so that more than two bingo sessions are conducted per calendar week on the premises, and a person that is not a charitable organization and that, prior to December 6, 1977, has entered into written agreements for the lease of premises it owns to charitable organizations for the conducting of more than two bingo sessions per calendar week on the premises, may continue to lease the premises to those charitable organizations, provided that no more than four sessions are conducted per calendar week, that the lessor organization or person has notified the attorney general in writing of the organizations that will conduct the sessions and the days of the week and the times of the day on which the sessions will be conducted, that the initial lease entered into with each organization that will conduct the sessions was filed with the attorney general prior to December 6, 1977, and that each organization that will conduct the 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 ~~(42)(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, is a charitable organization as defined in section 2915.01 of the Revised Code, is in good standing in the state pursuant to section 2915.08 of the Revised Code, and is in compliance with Chapter 1716. of the Revised Code;

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

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

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

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

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

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

(8) Fail to keep unsold instant bingo tickets or cards for less than three years;



(9) Pay any compensation to a bingo game operator for conducting instant bingo that is conducted by the organization or for preparing, selling, or serving food or beverages at the site of the instant bingo game, permit any auxiliary unit or society of the organization to pay compensation to any bingo game operator who prepares, sells, or serves food or beverages at an instant bingo game conducted by the organization, or permit any auxiliary unit or society of the organization to prepare, sell, or serve food or beverages at an instant bingo game conducted by the organization, if the auxiliary unit or society pays any compensation to the bingo game operators who prepare, sell, or serve the food or beverages;

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

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

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

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

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

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

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

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

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

(C) The attorney general may adopt rules in accordance with Chapter 119. of the Revised Code that govern the conduct of instant bingo by charitable

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

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

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

(D) The owner or lessor of a location that enters into a contract pursuant to division (B) of this section shall pay the full gross profit to the charitable

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

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

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

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

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

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

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

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

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

**Sec. 2915.095.** The attorney general, by rule adopted pursuant to section 111.15 of the Revised Code, shall establish a standard contract to be used by a charitable instant bingo organization, a veteran's organization, a fraternal organization, or a sporting organization for the conduct of instant bingo.

electronic instant bingo, or both other than at a bingo session under a type III license issued under section 2915.08 of the Revised Code. The terms of the contract shall be limited to the provisions in Chapter 2915. of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A)(1) If a veteran's organization, a fraternal organization, or a sporting organization conducted the instant bingo or electronic instant bingo, the organization shall distribute the net profit from the proceeds of the sale of

instant bingo or electronic instant bingo, as follows:

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

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

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

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

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

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

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

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

(B) If a charitable organization other than a veteran's organization, a fraternal organization, or a sporting organization conducted the instant bingo or electronic instant bingo, the organization shall distribute one hundred per cent of the net profit from the proceeds of the sale of instant bingo or electronic instant bingo to an organization described in division (V)(1) of

section 2915.01 of the Revised Code or to a department or agency of the federal government, the state, or any political subdivision.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

**Sec. 2915.13.** (A) ~~A~~ Subject to the requirements of sections 2915.14 and 2915.15 of the Revised Code concerning electronic instant bingo, a veteran's organization, a fraternal organization, or a sporting organization authorized to conduct a bingo session pursuant to sections 2915.01 to 2915.12 of the Revised Code this chapter may conduct instant bingo, electronic instant bingo, or both other than at a bingo session under a type III license issued under section 2915.08 of the Revised Code if all of the following apply:

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

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

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

(B) If a veteran's organization, fraternal organization, or sporting organization authorized to conduct instant bingo or electronic instant bingo pursuant to division (A) of this section is raising money for another organization that is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code and is either a governmental unit or an organization that maintains its principal place of business in this state, that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code, and that is in good standing in this state, the veteran's organization, fraternal organization, or sporting organization shall execute a written contract with the organization that is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code and is either a governmental unit or an organization that maintains its principal place of business in this state, that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code, and that is in good standing in this state in order to conduct instant bingo or electronic instant bingo. That contract shall include a statement of the percentage of the net proceeds that the veteran's, fraternal, or sporting organization will be distributing to the organization that is described in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal Revenue Code and is either a governmental unit or an organization that maintains its principal place of business in this state, that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c)(3) of the Internal Revenue Code, and that is in good standing in this state.

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

(2) No veteran's organization, fraternal organization, or sporting

organization that enters into a written contract pursuant to division (B) of this section shall violate any provision of this chapter or permit, aid, or abet any other person in violating any provision of this chapter.

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

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

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

(1) The organization is a veteran's organization described in division (J) of section 2915.01 of the Revised Code, or is a fraternal organization described in division (L) of section 2915.01 of the Revised Code, and the organization qualified as a veteran's organization or fraternal organization, as applicable, on or before June 30, 2021.

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

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

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

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

(2) Conduct electronic instant bingo on any day, at any time, or on any premises not specified on the organization's type II or type III license issued under section 2915.08 of the Revised Code;

(3) Hold more than one valid license to conduct electronic instant bingo at any one time;

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

(a) The charitable organization's bingo license;

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

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

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

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

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

(9) Permit a bingo game operator to play electronic instant bingo;

(10)(a) Except as otherwise provided in division (B)(10)(b) of this section, pay compensation to a bingo game operator for conducting electronic instant bingo.

(b) Division (B)(10)(a) of this section does not prohibit an employee of a veteran's organization or fraternal organization from redeeming electronic instant bingo tickets or vouchers for the organization's members or invited guests, so long as no portion of the employee's compensation is paid from any bingo receipts.

(11) Pay consulting fees to any person in relation to electronic instant bingo.

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

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

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

(2) The location and number of electronic instant bingo systems in use, which shall not exceed seven under any one license;

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

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

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

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

(7) Procedures and standards for the review and approval of any changes to technology, systems, or games licensed or permitted under this chapter;

(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;

(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.

(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.

**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 of rules adopted under this chapter. The manufacturer shall pay all costs of that testing and evaluation.

(2) If the independent testing laboratory certifies that the electronic instant bingo system meets the requirements of this chapter and of rules adopted under this chapter, the manufacturer may submit the electronic instant bingo system, along with a copy of the laboratory's certification and a fee

established by the attorney general by rule under Chapter 119. of the Revised Code, to the attorney general for review and approval. The manufacturer also shall submit a fee established by the attorney general by rule under Chapter 119. of the Revised Code, which the attorney general shall use to pay the cost of reviewing and approving electronic instant bingo systems under division (A) of this section.

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

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

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

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

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

(D) The attorney general may establish by rule adopted under Chapter 119.

of the Revised Code an annual fee to be paid by distributors licensed under section 2915.081 of the Revised Code who have electronic instant bingo distributor endorsements to their licenses in order to pay the cost of monitoring the systems under division (B) of this section and the cost of inspecting systems under division (C) of this section.

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

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

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

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

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

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

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

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

the department.

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

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

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

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

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

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

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

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

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



person is in default under a support order, or if the director or the director's designee determines that the person is in default under a support order, the director or the director's designee shall temporarily withhold payment of the prize award and notify the child support enforcement agency that administers the support order that the person is entitled to a prize award, of the amount of the prize award, and, if the prize award is to be paid in annual installments, of the number of installments.

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

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

(B) As used in this section:

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

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

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

**Sec. 3770.073.** (A) If a person is entitled to a lottery prize award and is indebted to the state for the payment of any tax, workers' compensation premium, unemployment contribution, payment in lieu of unemployment

contribution, certified claim under section 131.02 or 131.021 of the Revised Code, or is indebted to a political subdivision that has a certified claim under section 131.02 of the Revised Code, lottery sales receipts held in trust on behalf of the state lottery commission as described in division (H)(4) of section 3770.05 of the Revised Code, or charge, penalty, or interest arising from these debts and if the amount of the prize money or the cost of goods or services awarded as a lottery prize award is five thousand six hundred dollars or more, the director of the state lottery commission, or the director's designee, shall do either of the following:

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

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

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

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

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

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

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

(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.

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

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

(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.

(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.

(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 and conduct other investigations into the conduct of the casino gaming and the maintenance of the equipment that the commission considers necessary and proper and is in compliance with section 109.77 of the Revised Code.

(L) "Gaming-related vendor" means any individual, partnership, corporation, association, trust, or any other group of individuals, however organized, who supplies gaming-related equipment, goods, or services to a

casino operator or management company, that are directly related to or affect casino gaming authorized under this chapter, including, but not limited to, the manufacture, sale, distribution, or repair of slot machines and table game equipment.

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

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

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

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

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

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

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

concerning any part of the operation of a person that has applied for or holds a casino operator, management company, or gaming-related vendor license or the operation of a holding company of a person that has applied for or holds a casino operator, management company, or gaming-related vendor license, including:

- (1) An officer, director, trustee, partner, or an equivalent fiduciary;
- (2) An individual who holds a direct or indirect ownership interest of five per cent or more;
- (3) An individual who performs the function of a principal executive officer, principal operating officer, principal accounting officer, or an equivalent officer;
- (4) Any other individual the commission determines to have the power to exercise significant influence over decisions concerning any part of the operation.

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

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

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

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

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

that is capable of engaging in business.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(F) A commission member is not required to devote the member's full time to membership on the commission. Beginning on September 29, 2015, each

member of the commission shall receive compensation of fifty thousand dollars per year. Beginning July 1, 2016, each member of the commission shall receive compensation of forty thousand dollars per year. Beginning July 1, 2017, each member of the commission shall receive compensation of thirty thousand dollars per year. Each member shall receive the member's actual and necessary expenses incurred in the discharge of the member's official duties.

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

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

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

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

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

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

**Sec. 3772.03.** (A) To ensure the integrity of casino gaming, the commission shall have authority to complete the functions of licensing, regulating, investigating, and penalizing casino operators, management companies,



holding companies, key employees, casino gaming employees, and gaming-related vendors. The commission also shall have jurisdiction over all persons participating in casino gaming authorized by Section 6(C) of Article XV, Ohio Constitution, and this chapter.

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

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

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

- (1) The prevention of practices detrimental to the public interest;
- (2) Prescribing the method of applying, and the form of application, that an applicant for a license under this chapter must follow as otherwise described in this chapter;
- (3) Prescribing the information to be furnished by an applicant or licensee as described in section 3772.11 of the Revised Code;
- (4) Describing the certification standards and duties of an independent testing laboratory certified under section 3772.31 of the Revised Code and the relationship between the commission, the laboratory, the gaming-related vendor, and the casino operator;
- (5) The minimum amount of insurance that must be maintained by a casino operator, management company, holding company, or gaming-related vendor;
- (6) The approval process for a significant change in ownership or transfer of control of a licensee as provided in section 3772.091 of the Revised Code;
- (7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors;
- (8) Identifying the casino gaming that is permitted, identifying the gaming supplies, devices, and equipment, that are permitted, defining the area in which the permitted casino gaming may be conducted, and specifying the method of operation according to which the permitted casino gaming is to be conducted as provided in section 3772.20 of the Revised Code, and requiring gaming devices and equipment to meet the standards of this state;
- (9) Tournament play in any casino facility;
- (10) Establishing and implementing a voluntary exclusion program that provides all of the following:
  - (a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering a casino facility.

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

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

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

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

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

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

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

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

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

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

(15) Establishing standards for provisional key employee licenses for a person who is required to be licensed as a key employee and is in exigent circumstances and standards for provisional licenses for casino gaming employees who submit complete applications and are compliant under an instant background check. A provisional license shall be valid not longer than three months. A provisional license may be renewed one time, at the commission's discretion, for an additional three months. In establishing

standards with regard to instant background checks the commission shall take notice of criminal records checks as they are conducted under section 311.41 of the Revised Code using electronic fingerprint reading devices.

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

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

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

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

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

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

(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.

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

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

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

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

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

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

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

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

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

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

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

(3) Actions taken by the commission;

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

(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;

(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.

(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.

(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 manner that is consistent with the commission's authority to do the same with respect to skill-based amusement machines. 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 fantasy contests.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(B)(1) Before disbursing any casino winnings to a patron in an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, a casino operator or management company shall consult the data match program to determine whether the patron owes any amounts to the state or a political subdivision. If the data match program indicates that the patron owes any amounts to the state or a political subdivision, the casino operator or management company shall withhold from the patron's winnings an amount sufficient to satisfy those amounts, up to the amount of the winnings.

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

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

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

(D) Except as otherwise provided in section 131.021 of the Revised Code, this section applies only to amounts owed that have become final.

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

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

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

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

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



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

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

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

(F) "Online sports pool" means sports gaming in which a wager on a sporting event is made through a computer or mobile device and accepted through an online gaming web site that is operated by a type A sports gaming proprietor or mobile management services provider.

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

(H) "Professional sports organization" means any of the following:

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

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

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

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

(J) "Proposition bet" means a wager on a sporting event that is based in whole or in part on an outcome other than the final score or outcome of the sporting event.

(K)(1) Except as otherwise provided in divisions (K)(2) and (3) of this section, "sporting event" means any professional sport or athletic event, any collegiate sport or athletic event, any Olympic or international sports competition event, any motor race event, any horse race, or any other special event the Ohio casino control commission authorizes for sports gaming, the individual performance statistics of athletes or participants in such an event,

or a combination of those.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

terminals.

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

(P) "Sports gaming licensee" means a person who holds a valid sports gaming license.

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

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

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

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

(3) A sports governing body that provides official league data concerning its own sporting event to a sports gaming proprietor, mobile management services provider, management services provider, or sports gaming supplier is not considered a sports gaming supplier solely on that basis.

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

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

(V) "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.

(W) "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.

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

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

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

**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.

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

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

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

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

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

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

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

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

(8) Measures to promote responsible sports gaming;

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

(10) Restrictions to ensure that sports gaming proprietors' advertisements for sports gaming meet all of the following requirements:

(a) They do not target individuals under twenty-one years of age, other individuals who are ineligible to participate in sports gaming, problem gamblers, or other vulnerable individuals;

(b) They disclose the identity of the sports gaming proprietor;

(c) They provide information about how to access resources related to problem gambling;

(d) They are not false, misleading, or deceptive to a reasonable consumer.

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

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

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

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

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

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

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

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

(E)(1) The commission shall approve all sports gaming equipment and each

form, variation, or composite of sports gaming to be used by sports gaming proprietors.

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

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

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

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

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

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

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

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

(G)(1) Except as otherwise provided in division (G)(2) of this section, the commission shall levy and collect all fees and surcharges imposed under this chapter and rules adopted under this chapter and shall deposit all moneys

collected in the casino control commission fund created under section 5753.03 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

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

(B) Each person applying for an initial or renewed sports gaming license issued under this chapter, and each individual who has control of the applicant as described in division (C) of this section, shall submit two complete sets of fingerprints to the commission for the purpose of conducting a criminal records check, including obtaining any available information from the federal bureau of investigation. The person shall provide the fingerprints using a method the superintendent of the bureau of criminal identification and investigation prescribes pursuant to division (C)(2) of section 109.572 of the Revised Code and fill out the form the superintendent of the bureau of criminal identification and investigation prescribes pursuant to division (C)(1) of section 109.572 of the Revised Code. Upon receiving an application under this section, the executive director of the Ohio casino control commission shall request the superintendent of the bureau of criminal identification and investigation, or a vendor approved by the bureau, to conduct a criminal records check based on the fingerprint impressions in accordance with division (A)(19) of section 109.572 of the Revised Code. Any fee required



under division (C)(3) of section 109.572 of the Revised Code shall be paid by the applicant, or in the case of an occupational license, by the applicant's employer. Any applicant convicted of any disqualifying offense, as defined in section 3772.07 of the Revised Code, shall not be issued a license.

(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:

(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;

(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;

(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.

(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 an occupational license issued under section 3775.06 of the Revised Code shall have an indicator of licensure prominently displayed when present in a sports gaming facility at all times, in accordance with the rules of the commission. Each type C sports gaming host shall display its license conspicuously in its place of business.

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

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

(2) The Ohio casino control commission shall license not more than

twenty-five type A sports gaming proprietors at any one time.

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

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

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

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

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

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

(3)(a) No sports gaming facility shall be located in a county with a population of less than one hundred thousand, as determined by the 2010 federal decennial census.

(b) Not more than one sports gaming facility shall be located in a county with a population of one hundred thousand or more, but less than four hundred thousand, as determined by the 2010 federal decennial census, at any one time.

(c) Not more than three sports gaming facilities shall be located in a county with a population of four hundred thousand or more, but less than eight hundred thousand, as determined by the 2010 federal decennial census, at any one time.

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

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

(C)(1) A type C sports gaming proprietor license authorizes a sports gaming proprietor to offer sports gaming through self-service sports gaming terminals located at one or more type C sports gaming hosts' facilities.

(2) The commission shall license at least three, and not more than twenty,

type C sports gaming proprietors at any one time.

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

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

(a) If the application is for an initial type B sports gaming proprietor license, the application shall specify the intended location of the sports gaming facility or, at a minimum, the county in which the sports gaming facility is to be located if the license is granted.

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

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

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

(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;

(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;

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

(E) 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:

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

(i) If the type A sports gaming proprietor is a professional sports organization, five hundred thousand dollars;

(ii) If the type A sports gaming proprietor is not a professional sports organization, one million dollars.

(b) 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 as follows:

(i) If the type A sports gaming proprietor is a professional sports organization, two hundred fifty thousand dollars;

(ii) If the type A sports gaming proprietor is not a professional sports organization, five hundred thousand dollars.

(c) 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 as follows:

(i) If the type A sports gaming proprietor is a professional sports organization, two hundred fifty thousand dollars;

(ii) If the type A sports gaming proprietor is not a professional sports organization, five hundred thousand dollars.

(2)(a) For an initial type B sports gaming proprietor license, one hundred thousand dollars;

(b) For a renewed type B sports gaming proprietor license, twenty-five thousand dollars;

(3)(a) For an initial type C sports gaming proprietor license, one hundred thousand dollars;

(b) For a renewed type C sports gaming proprietor license, twenty-five thousand dollars.

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

(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.

**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, casino operators, or video lottery sales agents, subject to the factors described in divisions (B), (C), and (D) of this section, as applicable. The commission shall give equal preference to professional sports organizations, casino operators, and video lottery sales agents for that purpose.

(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:

(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;

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

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

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

(5) Whether the applicant has been charged with, indicted for, or convicted of any felony or misdemeanor criminal offense under the laws of any jurisdiction, not including any traffic violation;

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

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

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

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

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

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

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

(3) Whether the total taxable income the applicant pays to its employees in this state each year has been, or will be, at least ten million dollars;

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

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

(D) In the case of a type B sports gaming proprietor license, the Ohio casino control commission also shall consider whether the current or proposed locations of sports gaming facilities are distributed equitably among all

regions of the state.

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

(1) The applicant;

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

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

**Sec. 3775.05. (A)(1)(a) A type A sports gaming proprietor that is a professional sports organization may contract with not more than one mobile management services provider to offer sports gaming on the sports gaming proprietor's behalf, in a manner authorized under the contract.**

(b) A type A sports gaming proprietor that is not a professional sports organization may contract with not more than two mobile management services providers to offer sports gaming on the sports gaming proprietor's behalf, in a manner authorized under the contract.

(2)(a) The holder of a type A sports gaming proprietor license that is a member of a league, association, or organization that prevents the holder from being subject to the regulatory control of the Ohio casino control commission or from otherwise operating under the license may contractually appoint a designee operator that is considered the mobile management services provider for all aspects of commission oversight and operating under the license. The sports gaming proprietor shall not have control over the mobile management services provider, and the mobile management services provider shall not have control over the sports gaming proprietor, as determined by the commission under division (C) of section 3775.03 of the Revised Code.

(b) A sports gaming proprietor and a mobile management services provider described in division (A)(2)(a) of this section shall not exchange any information that may compromise the integrity of sporting events or of sports gaming. The commission shall adopt by rule procedures for the sports gaming proprietor and the mobile management services provider to follow to ensure the integrity of sporting events and of sports gaming, including procedures to prevent any exchange of information or conflict of interest between the sports gaming proprietor and the mobile management services provider.

(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.

(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.

(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.

(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.

(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 as follows:

(i) If the mobile management services provider contracts with a type A sports gaming proprietor that is a professional sports organization, one million dollars;

(ii) If the mobile management services provider does not contract with a type A sports gaming proprietor that is a professional sports organization, five hundred thousand dollars.

(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 nonrefundable interim license fee as follows:

(i) If the mobile management services provider contracts with a type A sports gaming proprietor that is a professional sports organization, one million dollars;

(ii) If the mobile management services provider does not contract with a type A sports gaming proprietor that is a professional sports organization, five hundred thousand dollars.

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

(D) In order to permit a mobile management services provider to offer sports gaming on behalf of a type A sports gaming proprietor, the sports gaming proprietor and the mobile management services provider shall enter into a written contract that has been approved by the commission. If the sports gaming proprietor and the mobile 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 mobile management services provider shall not assign, delegate, subcontract, or transfer the mobile management service provider's duties and responsibilities under the contract to a third party.

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

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

(F) The commission shall adopt a rule setting a maximum number of contracts a mobile management services provider may have with type A sports gaming proprietors under this section at any one time.

**Sec. 3775.051.** (A)(1) A type B sports gaming proprietor may contract with one management services provider to offer sports gaming at a sports gaming facility on the sports gaming proprietor's behalf, in a manner authorized under the contract.

(2)(a) The holder of a type B sports gaming proprietor license that is a member of a league, association, or organization that prevents the holder from being subject to the regulatory control of the Ohio casino control commission or from otherwise operating under the license may contractually appoint a designee operator that is considered the management services provider for all aspects of commission oversight and operating under the license. The sports gaming proprietor shall not have control over the management services provider, and the management services provider shall not have control over the sports gaming proprietor, as determined by the commission under division (C) of section 3775.03 of the Revised Code.

(b) A sports gaming proprietor and a management services provider described in division (A)(2)(a) of this section shall not exchange any information that may compromise the integrity of sporting events or of sports gaming. The commission shall adopt by rule procedures for the sports gaming proprietor and the management services provider to follow to ensure the



integrity of sporting events and of sports gaming, including procedures to prevent any exchange of information or conflict of interest between the sports gaming proprietor and the management services provider.

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

(4) A 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.

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

(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.

(3)(a) Upon receiving an initial management services provider license, the applicant shall pay a nonrefundable license fee of one hundred thousand dollars.

(b) Upon receiving a renewed management services provider license, the applicant shall pay a nonrefundable license fee of twenty-five thousand dollars.

(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.

(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.

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

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

(F) The commission shall adopt a rule setting a maximum number of contracts a management services provider may have with type B sports gaming proprietors under this section at any one time.

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

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

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

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

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

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

(3) The commission shall issue a sports gaming occupational license to an individual who meets the requirements of this chapter and of the commission's rules, provided that the commission's rules shall not require an applicant for a sports gaming occupational license who currently holds a video lottery license issued under Chapter 3770. or a license issued under

Chapter 3772. of the Revised Code to take action to satisfy any additional requirement for the sports gaming occupational license that is substantially similar to any requirement the applicant previously has satisfied in order to obtain or renew the applicant's video lottery license or license issued under Chapter 3772. of the Revised Code.

(B) A sports gaming occupational license permits the licensee to be employed in the capacity the commission designates during the duration of the license. The commission may establish by rule job classifications with different requirements.

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

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

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

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

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

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

(2) The commission shall issue a type C sports gaming host license to a person or entity that meets the requirements of this chapter and of the

commission's rules.

(B)(1) An applicant for an initial or renewed type C sports gaming host license shall apply for the license on a form prescribed by the commission and shall pay the fee required under division (C)(3) of section 109.572 of the Revised Code, along with a nonrefundable application fee in an amount prescribed by the commission by rule.

(2) The application shall identify the type C sports gaming proprietor through which the applicant intends to offer sports gaming.

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

(D)(1) Subject to division (D)(2) of this section, a type C sports gaming proprietor and a type C sports gaming host may enter into an agreement specifying the terms under which the type C sports gaming host offers sports gaming through the type C sports gaming proprietor, such as terms requiring the type C sports gaming proprietor and the type C sports gaming host to share the proceeds of sports gaming conducted at the type C sports gaming host's facility.

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

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

(E) A type C sports gaming host license shall be valid for a term of three years. In order to renew a type C sports gaming host license, the licensee shall apply to the commission for a renewed license in the same manner as for an initial license.

**Sec. 3775.08.** (A) A sports gaming supplier shall hold an appropriate and valid sports gaming supplier license issued by the Ohio casino control commission at all times. 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. The commission shall issue a sports gaming supplier license to a person or entity that meets the requirements of this chapter and of the commission's rules, provided that the commission's rules shall not require an applicant for a sports gaming supplier license who currently holds a video

lottery license issued under Chapter 3770. or a license issued under Chapter 3772. of the Revised Code to take action to satisfy any additional requirement for the sports gaming supplier license that is substantially similar to any requirement the applicant previously has satisfied in order to obtain or renew the applicant's video lottery license or license issued under Chapter 3772. of the Revised Code.

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

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

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

**Sec. 3775.09.** (A) An applicant for a sports gaming license shall establish the applicant's suitability for the license by clear and convincing evidence.

(B) The Ohio casino control commission shall not grant a sports gaming license to an applicant if evidence satisfactory to the commission exists that the applicant has done any of the following:

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

(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;

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

(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.

(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:

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

(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.

(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 of business, or any interest in the assets, to any person who, under division (C) of section 3775.03 of the Revised Code, must meet the qualifications of a sports gaming proprietor, mobile management services provider, or management services provider, as applicable, and who has not already been determined by the commission to have met the applicable qualifications.

(D)(1) The commission shall revoke a sports gaming proprietor license that was issued or renewed because of the preference described in division (A) of section 3775.041 of the Revised Code if the sports gaming proprietor ceases to qualify as a professional sports organization, if the casino operator ceases to be a casino operator, or if the video lottery sales agent ceases to be a video lottery sales agent, as applicable.

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

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

(1) A nonprofit corporation or organization;

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

(3) An employee of the commission.

**Sec. 3775.101.** (A)(1) A sports governing body may submit a written notice to the Ohio casino control commission, on a form prescribed by the commission, that the sports governing body wishes to require sports gaming proprietors to use official league data to determine the outcomes of proposition bets on sporting events over which the sports governing body has ultimate authority. The commission may, by rule, require sports governing bodies to pay a fee or to meet other qualifications prescribed by the commission before submitting a notice under this division.

(2) A sports governing body that has submitted a notice to the commission under division (A)(1) of this section may submit a written revocation of the

notice at any time, on a form prescribed by the commission.

(3) Not later than five days after receiving a notice or revocation from a sports governing body under division (A)(1) or (2) of this section, the commission shall transmit a copy of the notice to each sports gaming proprietor, along with an explanation of the requirements of this section.

(B)(1) Except as otherwise provided in division (B) of this section, beginning on the sixtieth day after a sports gaming proprietor receives a notice under division (A)(3) of this section, the sports gaming proprietor shall use official league data to determine the outcomes of proposition bets on sporting events that are subject to the notice.

(2) A sports gaming proprietor may begin using official league data later than the sixtieth day after the sports gaming proprietor receives the notice under division (A)(3) of this section pursuant to an agreement with the sports governing body.

(3) A sports gaming proprietor is not required to use official league data to determine the outcome of a proposition bet if any of the following apply:

(a) The appropriate sports governing body or its designee cannot provide the necessary official league data for that purpose.

(b) The commission has granted the sports gaming proprietor an exemption with respect to the appropriate sports governing body under division (C) of this section.

(c) The sports gaming proprietor's request for such an exemption is pending with the commission.

(C)(1) The commission may exempt a sports gaming proprietor from the requirements of division (B)(1) of this section with respect to a sports governing body if the sports gaming proprietor files a written request with the commission and demonstrates that the appropriate sports governing body or its designee does not make the official league data available to the sports gaming proprietor on commercially reasonable terms. For purposes of this section, a requirement that an agreement between a sports gaming proprietor and a sports governing body for the use of official league data be for a term of longer than two years is not commercially reasonable.

(2) The commission shall grant or deny the requested exemption not later than sixty days after the sports gaming proprietor files the request under division (C)(1) of this section.

(3) In determining whether a sports governing body or its designee makes official league data available to a sports gaming proprietor on commercially reasonable terms, the commission may consider any of the following factors, along with any other factor it considers appropriate:

(a) The quantity and quality of the official league data, including their accuracy and reliability and the speed with which they arrive, as compared to

similar data available from other sources;

(b) The qualities and complexity of the process used to collect and distribute the official league data, as compared to similar data available from other sources;

(c) The availability of the official league data to the sports gaming proprietor and the terms under which they are available;

(d) Whether the official league data are available to the sports gaming proprietor from more than one authorized source;

(e) The price and other terms under which similar data are available to sports gaming proprietors in this state and in other jurisdictions;

(f) Whether sports gaming proprietors in this state or other jurisdictions have entered into agreements to receive the same or similar official league data on the same or similar terms, particularly in jurisdictions in which sports gaming proprietors are not required to use official league data or are required to do so only if they are available on commercially reasonable terms.

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

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

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

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

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

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

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

(7) Maintain the confidentiality of any confidential information provided to the sports gaming proprietor by a sports governing body, except as otherwise



required by law or by order of the commission;

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

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

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

(11) Use official league data as required under section 3775.101 of the Revised Code;

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

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

(14) Withhold amounts from patrons' sports gaming winnings as required under sections 718.031, 3123.90, 3775.17, and 5747.063 of the Revised Code;

(15) Submit to the commission, each fiscal year, an audit of the sports gaming proprietor's financial transactions and the condition of the sports gaming proprietor's total operations prepared by a certified public accountant in accordance with generally accepted accounting principles and applicable state and federal laws.

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

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

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

(3) Suspicious wagering activities;

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

(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.

(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.

(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.

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

(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.

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

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

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

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

(3) A sports gaming account may be established and funded in person through employees or sales agents of a sports gaming proprietor or, pursuant to rules adopted by the Ohio casino control commission, over the internet through a sports gaming proprietor's web site or mobile application in a manner that complies with the sports gaming proprietor's internal controls.

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

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

(1) The type A sports gaming proprietor;

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

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

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

(2) A type B sports gaming proprietor may accept an anonymous wager from an individual, so long as the amount of the wager does not exceed a dollar limit determined by the commission by rule.

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

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

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

**Sec. 3775.13.** (A) A type C sports gaming proprietor may accept wagers on sporting events that are made in person through self-service sports gaming terminals located at one or more type C sports gaming hosts' facilities only from individuals who are at least twenty-one years of age and who are physically present in the facility.

(B) All of the following apply concerning self-service sports gaming terminals operated by a type C sports gaming proprietor:

(1) No more than two terminals shall be located in any type C sports gaming host's facility.

(2) If individuals who are under twenty-one years of age may be present in the type C sports gaming host's facility, all terminals shall be located within an area of the facility with clearly marked boundaries designed to prevent those individuals from entering the area, in accordance with the rules of the commission.

(3) A terminal may offer only spread, over-under, and moneyline wagering on sporting events, as approved by the Ohio casino control commission.

(4) A terminal shall not accept cash wagers, and shall accept wagers only by credit card, debit card, or electronic payment account.

(5) A terminal shall not accept wagers aggregating more than two hundred dollars in a day that are paid using the same credit card, debit card, or electronic payment account.

(6) The type C sports gaming proprietor shall pay out all winnings to patrons on wagers made through a terminal through the patron's credit card, debit card, or electronic payment account, without involving the type C sports gaming host in any financial transaction.

(C)(1) The state lottery commission, in consultation with the Ohio casino control commission and in accordance with the rules of the Ohio casino control commission, shall work with type C sports gaming proprietors and type C sports gaming hosts to implement and promote sports gaming conducted under this section. The state lottery commission may adopt rules under Chapter 119. of the Revised Code for that purpose.

(2) A type C sports gaming proprietor may adapt existing self-service lottery terminals owned or operated by the sports gaming proprietor also to serve as self-service sports gaming terminals under this section, subject to the rules of the Ohio casino control commission and any applicable rules adopted by the state lottery commission under division (C)(1) of this section.

**Sec. 3775.14.** (A) The Ohio casino control commission may exclude any individual from entering a sports gaming facility or the grounds of a sports gaming facility or from participating in the play or operation of sports gaming conducted by a sports gaming proprietor. The commission shall keep a list of all excluded individuals and shall make that list available to each sports gaming proprietor. No individual who is on the Ohio casino control commission's exclusion list shall enter a sports gaming facility or the grounds of a sports gaming facility or participate in the play or operation of sports gaming conducted by a sports gaming proprietor. A sports gaming proprietor shall employ commercially reasonable methods to prevent an individual who is on the commission's exclusion list from engaging in sports gaming conducted by the sports gaming proprietor.

(B)(1) A sports gaming proprietor may exclude any individual from entering a sports gaming facility, or the grounds of a sports gaming facility,

that is under the control of the sports gaming proprietor and may exclude any individual from participating in the play or operation of sports gaming conducted by the sports gaming proprietor. The sports gaming proprietor shall keep a list of all excluded individuals. No individual who is on a sports gaming proprietor's exclusion list shall enter a sports gaming facility, or the grounds of a sports gaming facility, that is under the control of the sports gaming proprietor or participate in the play or operation of sports gaming conducted by the sports gaming proprietor under this chapter.

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

(C) No person who is on the voluntary exclusion list described in section 3772.01 of the Revised Code shall participate in the play or operation of sports gaming conducted by a sports gaming proprietor. A sports gaming proprietor shall employ commercially reasonable methods to prevent the person from engaging in sports gaming conducted by the sports gaming proprietor.

(D) No sports gaming proprietor, no director, officer, agent, or employee of a sports gaming proprietor, no other person who has a financial interest in a sports gaming proprietor, and no person living in the same household as any of those persons, shall engage in any sports gaming conducted by the sports gaming proprietor, other than as part of operating sports gaming or as part of the employee's employment. A sports gaming proprietor shall employ commercially reasonable methods to prevent those persons, and any other person who has access to confidential information held by the sports gaming proprietor, from engaging in sports gaming conducted by the sports gaming proprietor.

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

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

(2) The Ohio casino control commission shall adopt rules specifying a procedure for a sports governing body to provide to the commission a list of persons who are involved in sporting events, including those persons' full legal names, dates of birth, and social security numbers, for the purpose of preventing those persons from engaging in sports gaming. The commission shall make the list available to each sports gaming proprietor. The Ohio casino control commission and each sports gaming proprietor shall keep the information in the list confidential.

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

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

**Sec. 3775.15.** (A) Notwithstanding any contrary provision of section 149.43 of the Revised Code, the Ohio casino control commission shall not disclose to the public any of the following:

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

(a) A social security number, passport number, or federal tax identification number;

(b) A home address, telephone number, or electronic mail address;

(c) A birth certificate;

(d) A driver's license or state identification card number;

(e) The name or address of a previous spouse;

(f) A date or place of birth;

(g) Any personal financial information or records, including personal tax returns and information and records of criminal proceedings;

(h) Any information concerning a minor child;

(i) Any information concerning a person the commission has reason to know is a victim of domestic violence, sexual assault, or stalking;

(j) Any trade secret, medical records, or patents or exclusive licenses;

(k) Security information, including risk prevention plans, detection and countermeasures, location of count rooms or other money storage areas,

emergency management plans, security and surveillance plans, equipment and usage protocols, and theft and fraud prevention plans and countermeasures;

(1) Any other information that the commission receives from another jurisdiction relating to an applicant who holds, held, or has applied for a license under this chapter.

(2) Any information in a list provided to the commission by a sports governing body under division (F)(2) of section 3775.14 of the Revised Code.

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

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

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

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

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

**Sec. 3775.16.** (A) All shipments of gambling devices, including any sports gaming equipment, to sports gaming proprietors, mobile management services providers, management services providers, sports gaming suppliers, or type C sports gaming hosts in this state are legal shipments of gambling devices into this state, as long as the supplier has completed the registering, recording, and labeling of the equipment in accordance with the "Gambling Devices Act of 1962," 15 U.S.C. 1171 to 1178.

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

**Sec. 3775.17.** (A) Pursuant to section 131.02 of the Revised Code, the attorney general shall develop and implement a real time data match program and make it available to each sports gaming proprietor to identify patrons who owe amounts to the state or a political subdivision.

(B)(1) Before disbursing any sports gaming winnings to a patron in an amount for which reporting to the internal revenue service of the amount is required under the Internal Revenue Code, as amended, a sports gaming

proprietor shall consult the data match program to determine whether the patron owes any amounts to the state or a political subdivision. If the data match program indicates that the patron owes any amounts to the state or a political subdivision, the sports gaming proprietor shall withhold from the patron's winnings an amount sufficient to satisfy those amounts, up to the amount of the winnings.

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

(C)(1) Not later than fourteen days after withholding an amount under division (B) of this section, the sports gaming proprietor shall transmit to the attorney general any amount withheld and not already disbursed to the department of job and family services under section 3123.90 of the Revised Code as payment on the amount owed.

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

(D) Except as otherwise provided in section 131.021 of the Revised Code, this section applies only to amounts owed that have become final.

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

**Sec. 3775.99. (A) Whoever knowingly does any of the following commits a misdemeanor of the first degree on the first offense and a felony of the fifth degree on a subsequent offense:**

(1) Makes a false statement on an application submitted under this chapter;

(2) Permits an individual under twenty-one years of age to engage in sports gaming;

(3) Aids, induces, or causes an individual under twenty-one years of age who is not an employee of the sports gaming proprietor to enter or attempt to enter a sports gaming facility;

(4) Enters or attempts to enter a sports gaming facility while under twenty-one years of age, except as permitted under division (C) of section 3775.12 of the Revised Code;

(5) Participates in sports gaming in violation of division (D) of section 3775.14 of the Revised Code, other than as part of operating sports gaming or



as part of the employee's employment.

(B) Whoever knowingly does any of the following commits a felony of the fifth degree on a first offense and a felony of the fourth degree on a subsequent offense. If the person is a sports gaming licensee under this chapter, the Ohio casino control commission shall revoke the person's license issued under this chapter after the first offense.

(1) Offers, promises, or gives anything of value to anyone for the purpose of influencing the outcome of a sporting event or attempts to do so;

(2) Places, increases, or decreases a wager after acquiring knowledge not available to the general public that anyone has been offered, promised, or given anything of value for the purpose of influencing the outcome of the sporting event upon which the wager is placed, increased, or decreased, or attempts to do so;

(3) Manufactures, sells, or distributes any device that is intended by that person to be used to violate any provision of this chapter or the sports gaming laws of any other state;

(4) Places a bet or aids any other person in placing a bet on a sporting event after unlawfully acquiring knowledge of the outcome on which winnings from that bet are contingent;

(5) Claims, collects, or takes anything of value from a sports gaming proprietor with intent to defraud or attempts to do so without having made a wager in which the amount or value is legitimately won or owed;

(6) Places a wager using counterfeit currency or other counterfeit form of credit approved for wagering;

(7) Possesses any device intended to be used to violate this chapter or any rule adopted under this chapter, or any materials used to manufacture such a device. This division does not apply to a sports gaming proprietor or to an agent or employee of a sports gaming proprietor who is acting in furtherance of the sports gaming proprietor's interest.

(8) Changes or alters the normal outcome of any sports gaming conducted through an online sports pool, including any system used to monitor the online sports pool, or the way in which the outcome is reported to any patron;

(9) Operates sports gaming in a manner other than the manner required under this chapter. Premises or any internet web site used or occupied in violation of this division constitute a nuisance subject to abatement under Chapter 3767. of the Revised Code.

(C) Whoever knowingly does any of the following commits a felony of the third degree. If the person is a sports gaming licensee under this chapter, the commission shall revoke the person's license issued under this chapter after the first offense. If the person is a public servant or political party official, the person is forever disqualified from holding any public office, employment, or

position of trust in this state.

(1) Offers, promises, or gives anything of value or benefit to a person who is connected with a sports gaming proprietor, an agent or employee of a sports gaming proprietor, or a member, agent, or employee of the Ohio casino control commission, under an agreement to influence, or with the intent to influence, the actions of the person to whom the offer, promise, or gift is made in order to affect or attempt to affect the outcome of sports gaming or an official action of a member, agent, or employee of the Ohio casino control commission;

(2) Solicits, accepts, or receives a promise of anything of value or benefit while the person is connected with a sports gaming proprietor, an agent or employee of a sports gaming proprietor, or a member, agent, or employee of the Ohio casino control commission, under an agreement to influence, or with the intent to influence, the actions of the person to affect or attempt to affect the outcome of sports gaming or an official action of a member, agent, or employee of the Ohio casino control commission.

(D) Whoever knowingly does any of the following while participating in sports gaming or otherwise transacting with a sports gaming proprietor as permitted under this chapter or Chapter 3770. of the Revised Code commits a felony of the fifth degree on a first offense and a felony of the fourth degree on a subsequent offense:

(1) Causes or attempts to cause a sports gaming proprietor to fail to file a report required under 31 U.S.C. 5313(a) or 5325 or any regulation prescribed thereunder or section 1315.53 of the Revised Code, or to fail to file a report or maintain a record required by an order issued under section 21 of the "Federal Deposit Insurance Act" or section 123 of Pub. L. No. 91-508;

(2) Causes or attempts to cause a sports gaming proprietor to file a report under 31 U.S.C. 5313(a) or 5325 or any regulation prescribed thereunder or section 1315.53 of the Revised Code, to file a report or to maintain a record required by any order issued under 31 U.S.C. 3126, or to maintain a record required under any regulation prescribed under section 21 of the "Federal Deposit Insurance Act" or section 123 of Pub. L. No. 91-508 that contains a material omission or misstatement of fact;

(3) With one or more sports gaming proprietors, structures a transaction, is complicit in structuring a transaction, attempts to structure a transaction, or is complicit in an attempt to structure a transaction. As used in this division:

(a) To be "complicit" means to engage in any conduct of a type described in divisions (A)(1) to (4) of section 2923.03 of the Revised Code.

(b) "Structure a transaction" has the same meaning as in section 1315.51 of the Revised Code.

**Sec. 5703.21.** (A) Except as provided in divisions (B) and (C) of this

section, no agent of the department of taxation, except in the agent's report to the department or when called on to testify in any court or proceeding, shall divulge any information acquired by the agent as to the transactions, property, or business of any person while acting or claiming to act under orders of the department. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the department.

(B)(1) For purposes of an audit pursuant to section 117.15 of the Revised Code, or an audit of the department pursuant to Chapter 117. of the Revised Code, or an audit, pursuant to that chapter, the objective of which is to express an opinion on a financial report or statement prepared or issued pursuant to division (A)(7) or (9) of section 126.21 of the Revised Code, the officers and employees of the auditor of state charged with conducting the audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the auditor of state.

(2) For purposes of an internal audit pursuant to section 126.45 of the Revised Code, the officers and employees of the office of internal audit in the office of budget and management charged with directing the internal audit shall have access to and the right to examine any state tax returns and state tax return information in the possession of the department to the extent that the access and examination are necessary for purposes of the internal audit. Any information acquired as the result of that access and examination shall not be divulged for any purpose other than as required for the internal audit or unless the officers and employees are required to testify in a court or proceeding under compulsion of legal process. Whoever violates this provision shall thereafter be disqualified from acting as an officer or employee or in any other capacity under appointment or employment of the office of internal audit.

(3) As provided by section 6103(d)(2) of the Internal Revenue Code, any federal tax returns or federal tax information that the department has acquired from the internal revenue service, through federal and state statutory authority, may be disclosed to the auditor of state or the office of internal audit solely for purposes of an audit of the department.

(4) For purposes of Chapter 3739. of the Revised Code, an agent of the department of taxation may share information with the division of state fire marshal that the agent finds during the course of an investigation.

(C) Division (A) of this section does not prohibit any of the following:

(1) Divulging information contained in applications, complaints, and related documents filed with the department under section 5715.27 of the Revised Code or in applications filed with the department under section 5715.39 of the Revised Code;

(2) Providing information to the office of child support within the department of job and family services pursuant to section 3125.43 of the Revised Code;

(3) Disclosing to the motor vehicle repair board any information in the possession of the department that is necessary for the board to verify the existence of an applicant's valid vendor's license and current state tax identification number under section 4775.07 of the Revised Code;

(4) Providing information to the administrator of workers' compensation pursuant to sections 4123.271 and 4123.591 of the Revised Code;

(5) Providing to the attorney general information the department obtains under division (J) of section 1346.01 of the Revised Code;

(6) Permitting properly authorized officers, employees, or agents of a municipal corporation from inspecting reports or information pursuant to section 718.84 of the Revised Code or rules adopted under section 5745.16 of the Revised Code;

(7) Providing information regarding the name, account number, or business address of a holder of a vendor's license issued pursuant to section 5739.17 of the Revised Code, a holder of a direct payment permit issued pursuant to section 5739.031 of the Revised Code, or a seller having a use tax account maintained pursuant to section 5741.17 of the Revised Code, or information regarding the active or inactive status of a vendor's license, direct payment permit, or seller's use tax account;

(8) Releasing invoices or invoice information furnished under section 4301.433 of the Revised Code pursuant to that section;

(9) Providing to a county auditor notices or documents concerning or affecting the taxable value of property in the county auditor's county. Unless authorized by law to disclose documents so provided, the county auditor shall not disclose such documents;

(10) Providing to a county auditor sales or use tax return or audit information under section 333.06 of the Revised Code;

(11) Subject to section 4301.441 of the Revised Code, disclosing to the appropriate state agency information in the possession of the department of taxation that is necessary to verify a permit holder's gallonage or noncompliance with taxes levied under Chapter 4301. or 4305. of the Revised Code;

(12) Disclosing to the department of natural resources information in the possession of the department of taxation that is necessary for the department of taxation to verify the taxpayer's compliance with section 5749.02 of the Revised Code or to allow the department of natural resources to enforce Chapter 1509. of the Revised Code;

(13) Disclosing to the department of job and family services, industrial commission, and bureau of workers' compensation information in the possession of the department of taxation solely for the purpose of identifying employers that misclassify employees as independent contractors or that fail to properly report and pay employer tax liabilities. The department of taxation shall disclose only such information that is necessary to verify employer compliance with law administered by those agencies.

(14) Disclosing to the Ohio casino control commission information in the possession of the department of taxation that is necessary to verify a casino operator's or sports gaming proprietor's compliance with section 5747.063 ~~or~~ 5753.02, or 5753.021 of the Revised Code and sections related thereto;

(15) Disclosing to the state lottery commission information in the possession of the department of taxation that is necessary to verify a lottery sales agent's compliance with section 5747.064 of the Revised Code.

(16) Disclosing to the development services agency information in the possession of the department of taxation that is necessary to ensure compliance with the laws of this state governing taxation and to verify information reported to the development services agency for the purpose of evaluating potential tax credits, grants, or loans. Such information shall not include information received from the internal revenue service the disclosure of which is prohibited by section 6103 of the Internal Revenue Code. No officer, employee, or agent of the development services agency shall disclose any information provided to the development services agency by the department of taxation under division (C)(16) of this section except when disclosure of the information is necessary for, and made solely for the purpose of facilitating, the evaluation of potential tax credits, grants, or loans.

(17) Disclosing to the department of insurance information in the possession of the department of taxation that is necessary to ensure a taxpayer's compliance with the requirements with any tax credit administered by the development services agency and claimed by the taxpayer against any tax administered by the superintendent of insurance. No officer, employee, or agent of the department of insurance shall disclose any information provided to the department of insurance by the department of taxation under division (C)(17) of this section.

(18) Disclosing to the division of liquor control information in the possession of the department of taxation that is necessary for the division and department to comply with the requirements of sections 4303.26 and

4303.271 of the Revised Code.

(19) Disclosing to the department of education, upon that department's request, information in the possession of the department of taxation that is necessary only to verify whether the family income of a student applying for or receiving a scholarship under the educational choice scholarship pilot program is equal to, less than, or greater than the income thresholds prescribed by section 3310.02 or 3310.032 of the Revised Code. The department of education shall provide sufficient information about the student and the student's family to enable the department of taxation to make the verification.

(20) Disclosing to the Ohio rail development commission information in the possession of the department of taxation that is necessary to ensure compliance with the laws of this state governing taxation and to verify information reported to the commission for the purpose of evaluating potential grants or loans. Such information shall not include information received from the internal revenue service the disclosure of which is prohibited by section 6103 of the Internal Revenue Code. No member, officer, employee, or agent of the Ohio rail development commission shall disclose any information provided to the commission by the department of taxation under division (C)(20) of this section except when disclosure of the information is necessary for, and made solely for the purpose of facilitating, the evaluation of potential grants or loans.

**Sec. 5747.02.** (A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, on every individual, trust, and estate earning or receiving winnings on casino or sports gaming, and on every individual, trust, and estate otherwise having nexus with or in this state under the Constitution of the United States, an annual tax measured as prescribed in divisions (A)(1) to (4) of this section.

(1) In the case of trusts, the tax imposed by this section shall be measured by modified Ohio taxable income under division (D) of this section and levied in the same amount as the tax is imposed on estates as prescribed in division (A)(2) of this section.

(2) In the case of estates, the tax imposed by this section shall be measured by Ohio taxable income. The tax shall be levied at the rate of one and forty-two thousand seven hundred forty-four hundred-thousandths per cent for the first twenty-one thousand seven hundred fifty dollars of such income and, for income in excess of that amount, the tax shall be levied at the same rates

prescribed in division (A)(3) of this section for individuals.

(3) In the case of individuals, the tax imposed by this section on income other than taxable business income shall be measured by Ohio adjusted gross income, less taxable business income and less an exemption for the taxpayer, the taxpayer's spouse, and each dependent as provided in section 5747.025 of the Revised Code. If the balance thus obtained is equal to or less than twenty-one thousand seven hundred fifty dollars, no tax shall be imposed on that balance. If the balance thus obtained is greater than twenty-one thousand seven hundred fifty dollars, the tax is hereby levied as follows:

	1	2
A	OHIO ADJUSTED GROSS INCOME LESS TAXABLE BUSINESS INCOME AND EXEMPTIONS (INDIVIDUALS) OR MODIFIED OHIO TAXABLE INCOME (TRUSTS) OR OHIO TAXABLE INCOME (ESTATES)	TAX
B	More than \$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 the calendar year in which the adjustments are made and to taxable years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The tax commissioner shall not make a new adjustment in any year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding year.

(B) If the director of budget and management makes a certification to the tax commissioner under division (B) of section 131.44 of the Revised Code, the amount of tax as determined under divisions (A)(1) to (3) of this section shall be reduced by the percentage prescribed in that certification for taxable years beginning in the calendar year in which that certification is made.

(C)(1) The tax imposed by this section on a trust shall be computed by multiplying the Ohio modified taxable income of the trust by the rates prescribed by division (A) of this section.

(2) A resident trust may claim a credit against the tax computed under division (C) of this section equal to the lesser of (a) the tax paid to another state or the District of Columbia on the resident trust's modified nonbusiness income, other than the portion of the resident trust's nonbusiness income that is qualifying investment income as defined in section 5747.012 of the Revised Code, or (b) the effective tax rate, based on modified Ohio taxable income, multiplied by the resident trust's modified nonbusiness income other than the portion of the resident trust's nonbusiness income that is qualifying investment income. The credit applies before any other applicable credits.

(3) Any credit authorized against the tax imposed by this section applies to



a trust subject to division (C) of this section only if the trust otherwise qualifies for the credit. To the extent that the trust distributes income for the taxable year for which a credit is available to the trust, the credit shall be shared by the trust and its beneficiaries. The tax commissioner and the trust shall be guided by applicable regulations of the United States treasury regarding the sharing of credits.

(D) For the purposes of this section, "trust" means any trust described in Subchapter J of Chapter 1 of the Internal Revenue Code, excluding trusts that are not irrevocable as defined in division (I)(3)(b) of section 5747.01 of the Revised Code and that have no modified Ohio taxable income for the taxable year, charitable remainder trusts, qualified funeral trusts and preneed funeral contract trusts established pursuant to sections 4717.31 to 4717.38 of the Revised Code that are not qualified funeral trusts, endowment and perpetual care trusts, qualified settlement trusts and funds, designated settlement trusts and funds, and trusts exempted from taxation under section 501(a) of the Internal Revenue Code.

(E) Nothing in division (A)(3) of this section shall prohibit an individual with an Ohio adjusted gross income, less taxable business income and exemptions, of twenty-one thousand seven hundred fifty dollars or less from filing a return under this chapter to receive a refund of taxes withheld or to claim any refundable credit allowed under this chapter.

**Sec. 5747.062.** As used in this section, "transferee" has the same meaning as in section 3770.10 of the Revised Code, and "recipient" includes a transferee.

(A)(1) ~~The Before making any other deduction required by Chapter 3770. of the Revised Code, the state lottery commission shall deduct and withhold an amount equal to four per cent of the payment from each lottery prize award payment that exceeds five thousand dollars an amount equal to four per cent of the payment, prior to making any other reduction required by Chapter 3770. of the Revised Code is of an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended.~~

(2) On or before the tenth day of each month, the state lottery commission, and each transferee required to deduct and withhold amounts pursuant to section 3770.072 of the Revised Code, shall file a return and remit to the tax commissioner all amounts deducted and withheld pursuant to this section during the preceding month.

(3) On or before the thirty-first day of January of each year, the state lottery commission, and each transferee required to deduct and withhold amounts pursuant to section 3770.072 of the Revised Code, shall file with the commissioner an annual return, in the form prescribed by the tax commissioner, indicating the total amount deducted and withheld pursuant to

this section or section 3770.072 of the Revised Code during the preceding calendar year. At the time of filing that return, the state lottery commission or transferee shall remit any amount deducted and withheld during the preceding calendar year that was not previously remitted.

(4) The state lottery commission, and each transferee required to deduct and withhold amounts pursuant to section 3770.072 of the Revised Code, shall issue to each person with respect to whom tax has been deducted and withheld by the commission or transferee pursuant to this section or section 3770.072 of the Revised Code during the preceding calendar year, an information return in the form prescribed by the commissioner.

(B)(1) Division (B)(1) of this section does not apply to persons classified for federal income tax purposes as associations taxable as corporations.

Amounts withheld pursuant to this section or section 3770.072 of the Revised Code shall be allowed as a credit against payment of the tax imposed pursuant to section 5747.02 of the Revised Code upon the lottery prize award recipient, upon a beneficiary of such a recipient, or upon any investor in such a recipient if the recipient is a pass-through entity or disregarded entity, and shall be treated as taxes paid by the recipient, beneficiary, or investor for purposes of section 5747.09 of the Revised Code. The credit is available to the recipient, beneficiary, or investor even if the commission or transferee does not remit to the tax commissioner the amount withheld.

(2) Division (B)(2) of this section applies only to persons classified for federal income tax purposes as associations taxable as corporations.

Amounts withheld pursuant to this section or section 3770.072 of the Revised Code shall be treated as a credit against the tax imposed pursuant to section 5733.06 of the Revised Code for the tax year immediately following the date on which those amounts are deducted and withheld, upon the lottery prize award recipient, upon a beneficiary of such a recipient, or upon an investor in such a recipient if the recipient is a pass-through entity or disregarded entity, and shall be treated as paid by the recipient, beneficiary, or investor on the date on which those amounts are deducted and withheld. The credit is a refundable credit and shall be claimed in the order required under section 5733.98 of the Revised Code. The credit is available to the recipient, beneficiary, or investor even if the commission or transferee does not remit to the tax commissioner the amount withheld.

(3) Nothing in division (B)(1) or (2) of this section shall be construed to allow more than one person to claim the credit for any portion of each amount deducted and withheld.

(C) Failure of the commission or any transferee to deduct and withhold the required amounts from lottery prize awards or to remit amounts withheld as required by this section and section 3770.072 of the Revised Code shall not relieve a taxpayer described in division (B) of this section from liability for

the tax imposed by section 5733.06 or 5747.02 of the Revised Code.

**Sec. 5747.063.** The requirements imposed under this section are in addition to the municipal income tax withholding requirements under section 718.031 of the Revised Code. As used in this section, "sports gaming proprietor" and "sports gaming facility" have the same meanings as in section 3775.01 of the Revised Code.

(A)(1) If a person's winnings ~~at a~~ from casino facility gaming or from sports gaming are an amount for which reporting to the internal revenue service of the amount is required by section 6041 of the Internal Revenue Code, as amended, ~~the~~ a casino operator or sports gaming proprietor shall deduct and withhold Ohio income tax from the person's winnings at a rate of four per cent of the amount won. A person's amount of winnings from casino gaming shall be determined each time the person exchanges amounts won in tokens, chips, casino credit, or other prepaid representations of value for cash or a cash equivalent. The casino operator or sports gaming proprietor shall issue, to a person from whose winnings an amount has been deducted and withheld, a receipt for the amount deducted and withheld, and also shall obtain from the person additional information that will be necessary for the casino operator or sports gaming proprietor to prepare the returns required by this section.

(2) If a person's winnings ~~at a~~ from casino facility gaming or sports gaming require reporting to the internal revenue service under division (A)(1) of this section, the casino operator or sports gaming proprietor also shall require the person to state in writing, under penalty of falsification, whether the person is in default under a support order.

(B) Amounts deducted and withheld by a casino operator or sports gaming proprietor are held in trust for the benefit of the state.

(1) On or before the tenth day of each month, the casino operator shall file a return electronically with the tax commissioner identifying the persons from whose winnings amounts were deducted and withheld, the amount of each such deduction and withholding during the preceding calendar month, the amount of the winnings from which each such amount was withheld, the type of casino gaming or sports gaming that resulted in such winnings, and any other information required by the tax commissioner. With the return, the casino operator or sports gaming proprietor shall remit electronically to the commissioner all the amounts deducted and withheld during the preceding month.

(2)(a) A casino operator or sports gaming proprietor shall maintain a record of each written statement provided under division (A)(2) of this section in which a person admits to being in default under a support order. The casino operator or sports gaming proprietor shall make these records available to the director of job and family services upon request.

(b) A casino operator or sports gaming proprietor shall maintain copies of receipts issued under division (A)(1) of this section and of written statements provided under division (A)(2) of this section and shall make these copies available to the tax commissioner upon request.

(c) A casino operator or sports gaming proprietor shall maintain the information described in divisions (B)(2)(a) and (b) of this section in accordance with section 5747.17 of the Revised Code and any rules adopted pursuant thereto.

(3) Annually, on or before the thirty-first day of January, a casino operator or sports gaming proprietor shall file an annual return electronically with the tax commissioner indicating the total amount deducted and withheld during the preceding calendar year. The casino operator or sports gaming proprietor shall remit electronically with the annual return any amount that was deducted and withheld and that was not previously remitted. If the identity of a person and the amount deducted and withheld with respect to that person were omitted on a monthly return, that information shall be indicated on the annual return.

(4)(a) A casino operator or sports gaming proprietor who fails to file a return and remit the amounts deducted and withheld is personally liable for the amount deducted and withheld and not remitted. The commissioner may impose a penalty up to one thousand dollars if a return is filed late, if amounts deducted and withheld are remitted late, if a return is not filed, or if amounts deducted and withheld are not remitted. Interest accrues on past due amounts deducted and withheld at the rate prescribed in section 5703.47 of the Revised Code. The commissioner may collect past due amounts deducted and withheld and penalties and interest thereon by assessment under section 5747.13 of the Revised Code as if they were income taxes collected by an employer.

(b) If a casino operator or sports gaming proprietor sells the casino facility or sports gaming facility, or otherwise quits the casino or sports gaming business, the amounts deducted and withheld and any penalties and interest thereon are immediately due and payable. The successor shall withhold an amount of the purchase money that is sufficient to cover the amounts deducted and withheld and penalties and interest thereon until the predecessor casino operator or sports gaming proprietor produces either a receipt from the commissioner showing that the amounts deducted and withheld and penalties and interest thereon have been paid or a certificate from the commissioner indicating that no amounts deducted and withheld or penalties and interest thereon are due. If the successor fails to withhold purchase money, the successor is personally liable for payment of the amounts deducted and withheld and penalties and interest thereon, up to the amount of the purchase money.

(C)(1) Annually, on or before the thirty-first day of January, a casino operator or sports gaming proprietor shall issue an information return to each person with respect to whom an amount has been deducted and withheld during the preceding calendar year. The information return shall show the total amount deducted from the person's winnings by the casino operator or sports gaming proprietor during the preceding calendar year.

(2) Annually, on or before the thirty-first day of January, a casino operator or sports gaming proprietor shall provide to the commissioner a copy of each information return issued under division (C)(1) of this section for the preceding calendar year. The commissioner may require that the copies be transmitted electronically.

(D) Amounts deducted and withheld shall be allowed as a credit against payment of the tax imposed by section 5747.02 of the Revised Code and shall be treated as taxes paid for purposes of section 5747.09 of the Revised Code. This division applies only to the person for whom the amount is deducted and withheld.

(E) The failure of a casino operator or sports gaming proprietor to deduct and withhold the required amount from a person's winnings does not relieve the person from liability for the tax imposed by section 5747.02 of the Revised Code with respect to those winnings. And compliance with this section does not relieve a casino operator or sports gaming proprietor or a person who has winnings ~~at a from casino facility gaming or sports gaming~~ from compliance with relevant provisions of federal tax laws.

(F) The commissioner shall prescribe the form of the receipt and returns required by this section. The director of job and family services shall prescribe the form of the statement required by this section.

(G) The commissioner may adopt rules that are necessary to administer this section.

**Sec. 5747.08.** An annual return with respect to the tax imposed by section 5747.02 of the Revised Code and each tax imposed under Chapter 5748. of the Revised Code shall be made by every taxpayer for any taxable year for which the taxpayer is liable for the tax imposed by that section or under that chapter, unless the total credits allowed under division (E) of section 5747.05 and divisions (F) and (G) of section 5747.055 of the Revised Code for the year are equal to or exceed the tax imposed by section 5747.02 of the Revised Code, in which case no return shall be required unless the taxpayer is liable for a tax imposed pursuant to Chapter 5748. of the Revised Code.

(A) If an individual is deceased, any return or notice required of that individual under this chapter shall be made and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(B) If an individual is unable to make a return or notice required by this chapter, the return or notice required of that individual shall be made and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(C) Returns or notices required of an estate or a trust shall be made and filed by the fiduciary of the estate or trust.

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) of this section, any pass-through entity may file a single return on behalf of one or more of the entity's investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code. The single return shall set forth the name, address, and social security number or other identifying number of each of those pass-through entity investors and shall indicate the distributive share of each of those pass-through entity investor's income taxable in this state in accordance with sections 5747.20 to 5747.231 of the Revised Code. Such pass-through entity investors for whom the pass-through entity elects to file a single return are not entitled to the exemption or credit provided for by sections 5747.02 and 5747.022 of the Revised Code; shall calculate the tax before business credits at the highest rate of tax set forth in section 5747.02 of the Revised Code for the taxable year for which the return is filed; and are entitled to only their distributive share of the business credits as defined in division (D)(2) of this section. A single check drawn by the pass-through entity shall accompany the return in full payment of the tax due, as shown on the single return, for such investors, other than investors who are persons subject to the tax imposed under section 5733.06 of the Revised Code.

(b)(i) A pass-through entity shall not include in such a single return any investor that is a trust to the extent that any direct or indirect current, future, or contingent beneficiary of the trust is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(ii) A pass-through entity shall not include in such a single return any investor that is itself a pass-through entity to the extent that any direct or indirect investor in the second pass-through entity is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(c) Nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section precludes such an investor from filing the annual return under this section, utilizing the refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor under division (I) of this section, and making the payment of taxes imposed under section 5747.02 of the Revised Code. Nothing in division (D)

of this section shall be construed to provide to such an investor or pass-through entity any additional deduction or credit, other than the credit provided by division (I) of this section, solely on account of the entity's filing a return in accordance with this section. Such a pass-through entity also shall make the filing and payment of estimated taxes on behalf of the pass-through entity investors other than an investor that is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(2) For the purposes of this section, "business credits" means the credits listed in section 5747.98 of the Revised Code excluding the following credits:

(a) The retirement income credit under division (B) of section 5747.055 of the Revised Code;

(b) The senior citizen credit under division (F) of section 5747.055 of the Revised Code;

(c) The lump sum distribution credit under division (G) of section 5747.055 of the Revised Code;

(d) The dependent care credit under section 5747.054 of the Revised Code;

(e) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;

(f) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;

(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;

(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;

(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;

(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;

(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;

(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;

(m) The earned income tax credit under section 5747.71 of the Revised Code;

(n) The lead abatement credit under section 5747.26 of the Revised Code.

(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made.

Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.

(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in this division shall be construed to limit or alter the liability, if any, imposed on pass-through entity investors for unpaid or underpaid taxes, interest, interest penalty, or penalties as a result of the pass-through entity's making the election provided for under division (D) of this section. For the purposes of division (D) of this section, "correct tax due" means the tax that would have been paid by the pass-through entity had the single return been filed in a manner reflecting the commissioner's findings. Nothing in division (D) of this section shall be construed to make or hold a pass-through entity liable for tax attributable to a pass-through entity investor's income from a source other than the pass-through entity electing to file the single return.

(E) If a husband and wife file a joint federal income tax return for a taxable year, they shall file a joint return under this section for that taxable year, and their liabilities are joint and several, but, if the federal income tax liability of either spouse is determined on a separate federal income tax return, they shall file separate returns under this section.

If either spouse is not required to file a federal income tax return and either or both are required to file a return pursuant to this chapter, they may elect to file separate or joint returns, and, pursuant to that election, their liabilities are separate or joint and several. If a husband and wife file separate returns pursuant to this chapter, each must claim the taxpayer's own exemption, but not both, as authorized under section 5747.02 of the Revised Code on the taxpayer's own return.

(F) Each return or notice required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's social security number. Each return shall be verified by a declaration under the penalties of perjury. The tax commissioner shall prescribe the form that the signature and declaration shall take.

(G) Each return or notice required to be filed under this section shall be made and filed as required by section 5747.04 of the Revised Code, on or before the fifteenth day of April of each year, on forms that the tax commissioner shall prescribe, together with remittance made payable to the treasurer of state in the combined amount of the state and all school district income taxes shown to be due on the form.



Upon good cause shown, the commissioner may extend the period for filing any notice or return required to be filed under this section and may adopt rules relating to extensions. If the extension results in an extension of time for the payment of any state or school district income tax liability with respect to which the return is filed, the taxpayer shall pay at the time the tax liability is paid an amount of interest computed at the rate per annum prescribed by section 5703.47 of the Revised Code on that liability from the time that payment is due without extension to the time of actual payment. Except as provided in section 5747.132 of the Revised Code, in addition to all other interest charges and penalties, all taxes imposed under this chapter or Chapter 5748. of the Revised Code and remaining unpaid after they become due, except combined amounts due of one dollar or less, bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code until paid or until the day an assessment is issued under section 5747.13 of the Revised Code, whichever occurs first.

If the commissioner considers it necessary in order to ensure the payment of the tax imposed by section 5747.02 of the Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the commissioner may require returns and payments to be made otherwise than as provided in this section.

To the extent that any provision in this division conflicts with any provision in section 5747.026 of the Revised Code, the provision in that section prevails.

(H) The amounts withheld by an employer pursuant to section 5747.06 of the Revised Code, a casino operator or sports gaming proprietor pursuant to section 5747.063 of the Revised Code, or a lottery sales agent pursuant to section 5747.064 of the Revised Code shall be allowed to the recipient of the compensation, casino or sports gaming winnings, or lottery prize award as credits against payment of the appropriate taxes imposed on the recipient by section 5747.02 and under Chapter 5748. of the Revised Code.

(I) If a pass-through entity elects to file a single return under division (D) of this section and if any investor is required to file the annual return and make the payment of taxes required by this chapter on account of the investor's other income that is not included in a single return filed by a pass-through entity or any other investor elects to file the annual return, the investor is entitled to a refundable credit equal to the investor's proportionate share of the tax paid by the pass-through entity on behalf of the investor. The investor shall claim the credit for the investor's taxable year in which or with which ends the taxable year of the pass-through entity. Nothing in this chapter shall be construed to allow any credit provided in this chapter to be claimed more than once. For the purpose of computing any interest, penalty, or interest penalty, the investor shall be deemed to have paid the refundable credit provided by this division on the day that the pass-through entity paid

the estimated tax or the tax giving rise to the credit.

(J) The tax commissioner shall ensure that each return required to be filed under this section includes a box that the taxpayer may check to authorize a paid tax preparer who prepared the return to communicate with the department of taxation about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the department of taxation to contact the preparer concerning questions that arise during the processing of the return and authorizes the preparer only to provide the department with information that is missing from the return, to contact the department for information about the processing of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the department and has shown to the preparer.

(K) The tax commissioner shall permit individual taxpayers to instruct the department of taxation to cause any refund of overpaid taxes to be deposited directly into a checking account, savings account, or an individual retirement account or individual retirement annuity, or preexisting college savings plan or program account offered by the Ohio tuition trust authority under Chapter 3334. of the Revised Code, as designated by the taxpayer, when the taxpayer files the annual return required by this section electronically.

(L) A taxpayer claiming the deduction under division (A)(31) of section 5747.01 of the Revised Code for a taxable year shall indicate on the taxpayer's return the north American industry classification system code of each business or professional activity from which the taxpayer's business income was derived. The tax commissioner shall provide space on the return for this purpose and shall prescribe, by rule adopted in accordance with Chapter 119. of the Revised Code, the manner by which such a taxpayer shall determine the taxpayer's proper classification codes and business or professional activities from which the taxpayer derives business income.

(M) The tax commissioner may adopt rules to administer this section.

**Sec. 5747.20.** This section applies solely for the purposes of computing the credit allowed under division (A) of section 5747.05 of the Revised Code and computing income taxable in this state under division (D) of section 5747.08 of the Revised Code.

All items of nonbusiness income or deduction shall be allocated in this state as follows:

(A) All items of nonbusiness income or deduction taken into account in the computation of adjusted gross income for the taxable year by a resident shall be allocated to this state.

(B) All items of nonbusiness income or deduction taken into account in the

computation of adjusted gross income for the taxable year by a nonresident shall be allocated to this state as follows:

(1) All items of compensation paid to an individual for personal services performed in this state who was a nonresident at the time of payment and all items of deduction directly allocated thereto shall be allocated to this state.

(2) All gains or losses from the sale of real property, tangible personal property, or intangible property shall be allocated as follows:

(a) Capital gains or losses from the sale or other transfer of real property are allocable to this state if the property is located physically in this state.

(b) Capital gains or losses from the sale or other transfer of tangible personal property are allocable to this state if, at the time of such sale or other transfer, the property had its physical location in this state.

(c) Capital gains or losses from the sale or other transfer of intangible personal property are allocable to this state if the taxpayer's domicile was in this state at the time of such sale or other transfer.

(3) All rents and royalties of real or tangible personal property shall be allocated to this state as follows:

(a) Rents and royalties derived from real property are allocable to this state if the property is physically located in this state.

(b) Rents and royalties derived from tangible personal property are allocable to this state to the extent that such property is utilized in this state.

The extent of utilization of tangible personal property in a state is determined by multiplying the rents or royalties derived from such property by a fraction, the numerator of which is the number of days of physical location of the property in this state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the nonresident, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payor obtained possession.

(4) All patent and copyright royalties shall be allocated to this state to the extent the patent or copyright was utilized by the payor in this state.

A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state, or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in this state if the taxpayer's domicile was in this state at the time such royalties were paid or accrued.

A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in this state if the taxpayer's domicile was in this state at the time such royalties were paid or accrued.

(5)(a) All lottery prize awards paid by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state.

(b) All earnings, profit, income, and gain from the sale, exchange, or other disposition of lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state.

(c) All earnings, profit, income, and gain from the direct or indirect ownership of lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state.

(d) All earnings, profit, income, and gain from the direct or indirect interest in any right in or to any lottery prize awards paid or to be paid to any person by the state lottery commission pursuant to Chapter 3770. of the Revised Code shall be allocated to this state.

(6) Any item of income or deduction which has been taken into account in the computation of adjusted gross income for the taxable year by a nonresident and which is not otherwise specifically allocated or apportioned pursuant to sections 5747.20 to 5747.23 of the Revised Code, including, without limitation, interest, dividends and distributions, items of income taken into account under the provisions of sections 401 to 425 of the Internal Revenue Code, and benefit payments received by a beneficiary of a supplemental unemployment trust which is referred to in section 501(c)(17) of the Internal Revenue Code, shall not be allocated to this state unless the taxpayer's domicile was in this state at the time such income was paid or accrued.

(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.

(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.

**Sec. 5751.01.** As used in this chapter:

(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.

(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.

(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.

(D) "Taxpayer" means any person, or any group of persons in the case of a consolidated elected taxpayer or combined taxpayer treated as one taxpayer, required to register or pay tax under this chapter. "Taxpayer" does not include excluded persons.

(E) "Excluded person" means any of the following:

(1) Any person with not more than one hundred fifty thousand dollars of taxable gross receipts during the calendar year. Division (E)(1) of this section does not apply to a person that is a member of a consolidated elected taxpayer;

(2) A public utility that paid the excise tax imposed by section 5727.24 or 5727.30 of the Revised Code based on one or more measurement periods that include the entire tax period under this chapter, except that a public utility that is a combined company is a taxpayer with regard to the following gross receipts:

(a) Taxable gross receipts directly attributed to a public utility activity, but not directly attributed to an activity that is subject to the excise tax imposed by section 5727.24 or 5727.30 of the Revised Code;

(b) Taxable gross receipts that cannot be directly attributed to any activity, multiplied by a fraction whose numerator is the taxable gross receipts described in division (E)(2)(a) of this section and whose denominator is the total taxable gross receipts that can be directly attributed to any activity;

(c) Except for any differences resulting from the use of an accrual basis method of accounting for purposes of determining gross receipts under this chapter and the use of the cash basis method of accounting for purposes of determining gross receipts under section 5727.24 of the Revised Code, the gross receipts directly attributed to the activity of a natural gas company shall be determined in a manner consistent with division (D) of section 5727.03 of the Revised Code.

As used in division (E)(2) of this section, "combined company" and "public utility" have the same meanings as in section 5727.01 of the Revised Code.

(3) A financial institution, as defined in section 5726.01 of the Revised Code, that paid the tax imposed by section 5726.02 of the Revised Code based on one or more taxable years that include the entire tax period under this chapter;

(4) A person directly or indirectly owned by one or more financial institutions, as defined in section 5726.01 of the Revised Code, that paid the tax imposed by section 5726.02 of the Revised Code based on one or more taxable years that include the entire tax period under this chapter.

For the purposes of division (E)(4) of this section, a person owns another person under the following circumstances:

(a) In the case of corporations issuing capital stock, one corporation owns another corporation if it owns fifty per cent or more of the other corporation's capital stock with current voting rights;

(b) In the case of a limited liability company, one person owns the company if that person's membership interest, as defined in section 1705.01 or 1706.01 of the Revised Code as applicable, is fifty per cent or more of the combined membership interests of all persons owning such interests in the company;

(c) In the case of a partnership, trust, or other unincorporated business organization other than a limited liability company, one person owns the organization if, under the articles of organization or other instrument governing the affairs of the organization, that person has a beneficial interest in the organization's profits, surpluses, losses, or distributions of fifty per cent or more of the combined beneficial interests of all persons having such an interest in the organization.

(5) A domestic insurance company or foreign insurance company, as defined in section 5725.01 of the Revised Code, that paid the insurance company premiums tax imposed by section 5725.18 or Chapter 5729. of the Revised Code, or an unauthorized insurance company whose gross premiums are subject to tax under section 3905.36 of the Revised Code based on one or more measurement periods that include the entire tax period under this chapter;

(6) A person that solely facilitates or services one or more securitizations of phase-in-recovery property pursuant to a final financing order as those terms are defined in section 4928.23 of the Revised Code. For purposes of this division, "securitization" means transferring one or more assets to one or more persons and then issuing securities backed by the right to receive payment from the asset or assets so transferred.

(7) Except as otherwise provided in this division, a pre-income tax trust as

defined in section 5747.01 of the Revised Code and any pass-through entity of which such pre-income tax trust owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests. If the pre-income tax trust has made a qualifying pre-income tax trust election under division (EE) of section 5747.01 of the Revised Code, then the trust and the pass-through entities of which it owns or controls, directly, indirectly, or constructively through related interests, more than five per cent of the ownership or equity interests, shall not be excluded persons for purposes of the tax imposed under section 5751.02 of the Revised Code.

(8) Nonprofit organizations or the state and its agencies, instrumentalities, or political subdivisions.

(F) Except as otherwise provided in divisions (F)(2), (3), and (4) of this section, "gross receipts" means the total amount realized by a person, without deduction for the cost of goods sold or other expenses incurred, that contributes to the production of gross income of the person, including the fair market value of any property and any services received, and any debt transferred or forgiven as consideration.

(1) The following are examples of gross receipts:

(a) Amounts realized from the sale, exchange, or other disposition of the taxpayer's property to or with another;

(b) Amounts realized from the taxpayer's performance of services for another;

(c) Amounts realized from another's use or possession of the taxpayer's property or capital;

(d) Any combination of the foregoing amounts.

(2) "Gross receipts" excludes the following amounts:

(a) Interest income except interest on credit sales;

(b) Dividends and distributions from corporations, and distributive or proportionate shares of receipts and income from a pass-through entity as defined under section 5733.04 of the Revised Code;

(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the

Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the purposes of division (F)(2)(c) of this section, the actual transfer of title of real or tangible personal property to another entity is not a hedging transaction.

(d) Proceeds received attributable to the repayment, maturity, or redemption of the principal of a loan, bond, mutual fund, certificate of deposit, or marketable instrument;

(e) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan to the person;

(f) Contributions received by a trust, plan, or other arrangement, any of which is described in section 501(a) of the Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 1, Subchapter (D) of the Internal Revenue Code applies;

(g) Compensation, whether current or deferred, and whether in cash or in kind, received or to be received by an employee, former employee, or the employee's legal successor for services rendered to or for an employer, including reimbursements received by or for an individual for medical or education expenses, health insurance premiums, or employee expenses, or on account of a dependent care spending account, legal services plan, any cafeteria plan described in section 125 of the Internal Revenue Code, or any similar employee reimbursement;

(h) Proceeds received from the issuance of the taxpayer's own stock, options, warrants, puts, or calls, or from the sale of the taxpayer's treasury stock;

(i) Proceeds received on the account of payments from insurance policies, except those proceeds received for the loss of business revenue;

(j) Gifts or charitable contributions received; membership dues received by trade, professional, homeowners', or condominium associations; and payments received for educational courses, meetings, meals, or similar payments to a trade, professional, or other similar association; and fundraising receipts received by any person when any excess receipts are donated or used exclusively for charitable purposes;

(k) Damages received as the result of litigation in excess of amounts that, if received without litigation, would be gross receipts;

(l) Property, money, and other amounts received or acquired by an agent on behalf of another in excess of the agent's commission, fee, or other remuneration;

(m) Tax refunds, other tax benefit recoveries, and reimbursements for the tax imposed under this chapter made by entities that are part of the same combined taxpayer or consolidated elected taxpayer group, and



reimbursements made by entities that are not members of a combined taxpayer or consolidated elected taxpayer group that are required to be made for economic parity among multiple owners of an entity whose tax obligation under this chapter is required to be reported and paid entirely by one owner, pursuant to the requirements of sections 5751.011 and 5751.012 of the Revised Code;

(n) Pension reversions;

(o) Contributions to capital;

(p) Sales or use taxes collected as a vendor or an out-of-state seller on behalf of the taxing jurisdiction from a consumer or other taxes the taxpayer is required by law to collect directly from a purchaser and remit to a local, state, or federal tax authority;

(q) In the case of receipts from the sale of cigarettes, tobacco products, or vapor products by a wholesale dealer, retail dealer, distributor, manufacturer, vapor distributor, or seller, all as defined in section 5743.01 of the Revised Code, an amount equal to the federal and state excise taxes paid by any person on or for such cigarettes, tobacco products, or vapor products under subtitle E of the Internal Revenue Code or Chapter 5743. of the Revised Code;

(r) In the case of receipts from the sale, transfer, exchange, or other disposition of motor fuel as "motor fuel" is defined in section 5736.01 of the Revised Code, an amount equal to the value of the motor fuel, including federal and state motor fuel excise taxes and receipts from billing or invoicing the tax imposed under section 5736.02 of the Revised Code to another person;

(s) In the case of receipts from the sale of beer or intoxicating liquor, as defined in section 4301.01 of the Revised Code, by a person holding a permit issued under Chapter 4301. or 4303. of the Revised Code, an amount equal to federal and state excise taxes paid by any person on or for such beer or intoxicating liquor under subtitle E of the Internal Revenue Code or Chapter 4301. or 4305. of the Revised Code;

(t) Receipts realized by a new motor vehicle dealer or used motor vehicle dealer, as defined in section 4517.01 of the Revised Code, from the sale or other transfer of a motor vehicle, as defined in that section, to another motor vehicle dealer for the purpose of resale by the transferee motor vehicle dealer, but only if the sale or other transfer was based upon the transferee's need to meet a specific customer's preference for a motor vehicle;

(u) Receipts from a financial institution described in division (E)(3) of this section for services provided to the financial institution in connection with the issuance, processing, servicing, and management of loans or credit accounts, if such financial institution and the recipient of such receipts have at least fifty per cent of their ownership interests owned or controlled, directly or

constructively through related interests, by common owners;

(v) Receipts realized from administering anti-neoplastic drugs and other cancer chemotherapy, biologicals, therapeutic agents, and supportive drugs in a physician's office to patients with cancer;

(w) Funds received or used by a mortgage broker that is not a dealer in intangibles, other than fees or other consideration, pursuant to a table-funding mortgage loan or warehouse-lending mortgage loan. Terms used in division (F)(2)(w) of this section have the same meanings as in section 1322.01 of the Revised Code, except "mortgage broker" means a person assisting a buyer in obtaining a mortgage loan for a fee or other consideration paid by the buyer or a lender, or a person engaged in table-funding or warehouse-lending mortgage loans that are first lien mortgage loans.

(x) Property, money, and other amounts received by a professional employer organization, as defined in section 4125.01 of the Revised Code, or an alternate employer organization, as defined in section 4133.01 of the Revised Code, from a client employer, as defined in either of those sections as applicable, in excess of the administrative fee charged by the professional employer organization or the alternate employer organization to the client employer;

(y) In the case of amounts retained as commissions by a permit holder under Chapter 3769. of the Revised Code, an amount equal to the amounts specified under that chapter that must be paid to or collected by the tax commissioner as a tax and the amounts specified under that chapter to be used as purse money;

(z) Qualifying distribution center receipts as determined under section 5751.40 of the Revised Code.

(aa) Receipts of an employer from payroll deductions relating to the reimbursement of the employer for advancing moneys to an unrelated third party on an employee's behalf;

(bb) Cash discounts allowed and taken;

(cc) Returns and allowances;

(dd) Bad debts from receipts on the basis of which the tax imposed by this chapter was paid in a prior quarterly tax payment period. For the purpose of this division, "bad debts" means any debts that have become worthless or uncollectible between the preceding and current quarterly tax payment periods, have been uncollected for at least six months, and that may be claimed as a deduction under section 166 of the Internal Revenue Code and the regulations adopted under that section, or that could be claimed as such if the taxpayer kept its accounts on the accrual basis. "Bad debts" does not include repossessed property, uncollectible amounts on property that remains in the possession of the taxpayer until the full purchase price is paid, or

expenses in attempting to collect any account receivable or for any portion of the debt recovered;

(ee) Any amount realized from the sale of an account receivable to the extent the receipts from the underlying transaction giving rise to the account receivable were included in the gross receipts of the taxpayer;

(ff) Any receipts directly attributed to a transfer agreement or to the enterprise transferred under that agreement under section 4313.02 of the Revised Code.

(gg) Qualified uranium receipts as determined under section 5751.41 of the Revised Code.

(hh) In the case of amounts collected by a licensed casino operator from casino gaming, amounts in excess of the casino operator's gross casino revenue. In this division, "casino operator" and "casino gaming" have the meanings defined in section 3772.01 of the Revised Code, and "gross casino revenue" has the meaning defined in section 5753.01 of the Revised Code.

(ii) Receipts realized from the sale of agricultural commodities by an agricultural commodity handler, both as defined in section 926.01 of the Revised Code, that is licensed by the director of agriculture to handle agricultural commodities in this state.

(jj) Qualifying integrated supply chain receipts as determined under section 5751.42 of the Revised Code.

(kk) In the case of a railroad company described in division (D)(9) of section 5727.01 of the Revised Code that purchases dyed diesel fuel directly from a supplier as defined by section 5736.01 of the Revised Code, an amount equal to the product of the number of gallons of dyed diesel fuel purchased directly from such a supplier multiplied by the average wholesale price for a gallon of diesel fuel as determined under section 5736.02 of the Revised Code for the period during which the fuel was purchased multiplied by a fraction, the numerator of which equals the rate of tax levied by section 5736.02 of the Revised Code less the rate of tax computed in section 5751.03 of the Revised Code, and the denominator of which equals the rate of tax computed in section 5751.03 of the Revised Code.

(ll) Receipts realized by an out-of-state disaster business from disaster work conducted in this state during a disaster response period pursuant to a qualifying solicitation received by the business. Terms used in division (F)(2) (ll) of this section have the same meanings as in section 5703.94 of the Revised Code.

(mm) In the case of receipts from the sale or transfer of a mortgage-backed security or a mortgage loan by a mortgage lender holding a valid certificate of registration issued under Chapter 1322. of the Revised Code or by a person that is a member of the mortgage lender's consolidated elected taxpayer

group, an amount equal to the principal balance of the mortgage loan.

(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.

(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.

(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.

(4) A taxpayer's method of accounting for gross receipts for a tax period shall be the same as the taxpayer's method of accounting for federal income tax purposes for the taxpayer's federal taxable year that includes the tax period. If a taxpayer's method of accounting for federal income tax purposes changes, its method of accounting for gross receipts under this chapter shall be changed accordingly.

(G) "Taxable gross receipts" means gross receipts situated to this state under section 5751.033 of the Revised Code.

(H) A person has "substantial nexus with this state" if any of the following applies. The person:

- (1) Owns or uses a part or all of its capital in this state;
- (2) Holds a certificate of compliance with the laws of this state authorizing the person to do business in this state;
- (3) Has bright-line presence in this state;
- (4) Otherwise has nexus with this state to an extent that the person can be required to remit the tax imposed under this chapter under the Constitution of the United States.

(I) A person has "bright-line presence" in this state for a reporting period and for the remaining portion of the calendar year if any of the following applies. The person:

- (1) Has at any time during the calendar year property in this state with an aggregate value of at least fifty thousand dollars. For the purpose of division (I)(1) of this section, owned property is valued at original cost and rented property is valued at eight times the net annual rental charge.
- (2) Has during the calendar year payroll in this state of at least fifty

thousand dollars. Payroll in this state includes all of the following:

(a) Any amount subject to withholding by the person under section 5747.06 of the Revised Code;

(b) Any other amount the person pays as compensation to an individual under the supervision or control of the person for work done in this state; and

(c) Any amount the person pays for services performed in this state on its behalf by another.

(3) Has during the calendar year taxable gross receipts of at least five hundred thousand dollars.

(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.

(5) Is domiciled in this state as an individual or for corporate, commercial, or other business purposes.

(J) "Tangible personal property" has the same meaning as in section 5739.01 of the Revised Code.

(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.

(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.

(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.

(N) "Calendar year taxpayer" means a taxpayer for which the tax period is a calendar year.

(O) "Calendar quarter taxpayer" means a taxpayer for which the tax period is a calendar quarter.

(P) "Agent" means a person authorized by another person to act on its behalf to undertake a transaction for the other, including any of the following:

(1) A person receiving a fee to sell financial instruments;

(2) A person retaining only a commission from a transaction with the other proceeds from the transaction being remitted to another person;

(3) A person issuing licenses and permits under section 1533.13 of the Revised Code;

(4) A lottery sales agent holding a valid license issued under section 3770.05 of the Revised Code;

(5) A person acting as an agent of the division of liquor control under section 4301.17 of the Revised Code.

(Q) "Received" includes amounts accrued under the accrual method of accounting.

(R) "Reporting person" means a person in a consolidated elected taxpayer or combined taxpayer group that is designated by that group to legally bind the group for all filings and tax liabilities and to receive all legal notices with respect to matters under this chapter, or, for the purposes of section 5751.04 of the Revised Code, a separate taxpayer that is not a member of such a group.

**Sec. 5753.01.** As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code:

(A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code.

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

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

(D) "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers. "Gross casino revenue" does not include ~~the either of the following~~:

(1) The issuance to casino patrons or wagering by casino patrons of any promotional gaming credit as defined in section 3772.01 of the Revised Code. When issuance of the promotional gaming credit requires money exchanged as a match from the patron, the excludible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.

(2) Sports gaming receipts.

(E) "Person" has the same meaning as in section 3772.01 of the Revised Code.

(F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.

(G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code.

(H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor from the operation of sports gaming in this state, less the total of the following:

(1) All cash and cash equivalents paid as winnings to sports gaming patrons;

(2) The dollar amount of all voided wagers.

(3)(i) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;

(ii) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.

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.

(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.

~~(H)~~(J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code.

(K) "Tax period" means one twenty-four-hour period with regard to which a ~~casino operator taxpayer~~ is required to pay the tax levied by ~~this chapter~~ section 5753.02 or 5753.021 of the Revised Code.

**Sec. 5753.021.** For the purposes of funding the education needs of this state, funding interscholastic athletics and other extracurricular activities for youth, funding efforts to alleviate problem sports gaming, and defraying the costs of enforcing and administering the law governing sports gaming and the tax levied by this section, a tax is hereby levied on the sports gaming receipts of a sports gaming proprietor at the rate of ten per cent of the sports gaming receipts received by the proprietor from the operation of sports gaming in this state.

The tax imposed under this section is in addition to any other taxes or fees imposed under the Revised Code.

**Sec. 5753.03.** (A) For the purpose of receiving and distributing, and accounting for, revenue received from the tax levied by section 5753.02 of the Revised Code, the following funds are created in the state treasury:

- (1) The casino tax revenue fund;
- (2) The gross casino revenue county fund;
- (3) The gross casino revenue county student fund;
- (4) The gross casino revenue host city fund;
- (5) The Ohio state racing commission fund;
- (6) The Ohio law enforcement training fund;

- (7) The problem casino gambling and addictions fund;
- (8) The casino control commission fund;
- (9) The casino tax administration fund;
- (10) The peace officer training academy fund;
- (11) The criminal justice services casino tax revenue fund.

(B) All moneys collected from the tax levied under ~~this chapter section~~ 5753.02 of the Revised Code shall be deposited into the casino tax revenue fund.

(C) From the casino tax revenue fund the director of budget and management shall transfer as needed to the tax refund fund amounts equal to the refunds certified by the tax commissioner under section 5753.06 of the Revised Code and attributable to the tax levied under section 5753.02 of the Revised Code.

(D) After making any transfers required by division (C) of this section, but not later than the fifteenth day of the month following the end of each calendar quarter, the director of budget and management shall transfer amounts to each fund as follows:

(1) Fifty-one per cent to the gross casino revenue county fund to make payments as required by Section 6(C)(3)(a) of Article XV, Ohio Constitution;

(2) Thirty-four per cent to the gross casino revenue county student fund to make payments as required by Section 6(C)(3)(b) of Article XV, Ohio Constitution and as provided in section 5753.11 of the Revised Code;

(3) Five per cent to the gross casino revenue host city fund for the benefit of the cities in which casino facilities are located;

(4) Three per cent to the Ohio state racing commission fund to support the efforts and activities of the Ohio state racing commission to promote horse racing in this state at which the pari-mutuel system of wagering is conducted;

(5) Two per cent to the Ohio law enforcement training fund to support law enforcement functions in the state;

(6) Two per cent to the problem casino gambling and addictions fund to support efforts of the department of mental health and addiction services to alleviate problem gambling and substance abuse and related research in the state under section 5119.47 of the Revised Code;

(7) Three per cent to the casino control commission fund to support the operations of the Ohio casino control commission and to defray the cost of administering the tax levied under section 5753.02 of the Revised Code.

Payments under divisions (D)(1) and (3) of this section shall be made by the end of the month following the end of the quarterly period. The tax commissioner shall make the data available to the director of budget and



management for this purpose.

Money in the Ohio state racing commission fund shall be distributed at the discretion of the Ohio state racing commission for the purpose stated in division (D)(4) of this section by the end of the month following the end of the quarterly period. The commission may retain up to five per cent of the amount transferred to the fund under division (D)(4) of this section for operating expenses necessary for the administration of the fund.

Payments from the gross casino revenue county student fund as required under section 5753.11 of the Revised Code shall be made by the last day of January and by the last day of August of each year, beginning in 2013. The tax commissioner shall make the data available to the director of budget and management for this purpose.

Of the money credited to the Ohio law enforcement training fund, the director of budget and management shall distribute eighty-five per cent of the money to the police officer training academy fund for the purpose of supporting the law enforcement training efforts of the Ohio peace officer training academy and fifteen per cent of the money to the criminal justice services casino tax revenue fund for the purpose of supporting the law enforcement training efforts of the division of criminal justice services.

(E)(1) The tax commissioner shall serve as an agent of the counties of this state only for the purposes of this division and solely to make payments directly to municipal corporations and school districts, as applicable, on the counties' behalf.

(2) On or before the last day of the month following the end of each calendar quarter, the tax commissioner shall provide for payment from the funds referenced in divisions (D)(1) and (3) of this section to each county and municipal corporation as prescribed in those divisions.

(3) On or before the last day of January and the last day of August each year, the commissioner shall provide for payments from the fund referenced in division (D)(2) of this section to each school district as prescribed in that division.

(F) The director of budget and management shall transfer one per cent of the money credited to the casino control commission fund to the casino tax administration fund. The tax commissioner shall use the casino tax administration fund to defray the costs incurred in administering the tax ~~levied by this chapter~~ under section 5753.02 of the Revised Code.

(G) All investment earnings of the gross casino revenue county student fund shall be credited to the fund.

**Sec. 5753.031.** (A) For the purpose of receiving and distributing, and accounting for, revenue received from the tax levied by section 5753.021 of the Revised Code and from fines imposed under Chapter 3775. of the Revised

Code, the following funds are created in the state treasury:

(1) The sports gaming revenue fund;

(2) The sports gaming tax administration fund, which the tax commissioner shall use to defray the costs incurred in administering the tax levied by section 5753.021 of the Revised Code;

(3) The sports gaming profits education fund. Fifty per cent of the funds in the sports gaming profits education fund shall be used to support interscholastic athletics and other extracurricular activities for students in grades kindergarten through twelve as determined in appropriations made by the general assembly. The other fifty per cent shall be used for the support of public and nonpublic education for students in grades kindergarten through twelve as determined in appropriations made by the general assembly.

(4) The problem sports gaming fund.

(B)(1) All of the following shall be deposited into the sports gaming revenue fund:

(a) All money collected from the tax levied under section 5753.021 of the Revised Code;

(b) The fees for an initial or renewed sports gaming proprietor license collected under division (D) of section 3775.04 of the Revised Code;

(c) The fees for an initial or renewed mobile management services provider license collected under division (B)(3) of section 3775.05 of the Revised Code;

(d) The fees for an initial or renewed management services provider license collected under division (B)(3) of section 3775.051 of the Revised Code;

(e) Unclaimed winnings collected under division (F) of section 3775.10 of the Revised Code;

(f) Any fines collected under Chapter 3775. of the Revised Code.

(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.

(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.

(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.

(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:

(a) Ninety-eight per cent to the sports gaming profits education fund;

(b) Two per cent to the problem sports gaming fund.

(D) All interest generated by the funds created under this section shall be credited back to them.

**Sec. 5753.04.** (A) Daily each day banks are open for business, not later than noon, a ~~casino operator~~ each taxpayer shall file a return electronically with the tax commissioner. The return shall be in the form required by the tax commissioner, and shall reflect the relevant tax period. The return shall include, but is not limited to, the amount of the ~~casino operator's taxpayer's~~ gross casino revenue or sports gaming receipts for the tax period and the amount of tax due under section 5753.02 or 5753.021 of the Revised Code for the tax period. The ~~casino operator~~ taxpayer shall remit electronically with the return the tax due.

(B) If a sports gaming proprietor's sports gaming receipts for a tax period are less than zero because the winnings paid by the proprietor to wagerers exceeds the proprietor's total gross receipts from the operation of sports gaming for that tax period, the tax commissioner shall allow the proprietor to carry forward the deficit to subsequent tax periods until the proprietor's sports gaming receipts are greater than zero.

A deficit may not be carried back to a prior tax period and no payment previously made shall be refunded, except if the proprietor surrenders its sports gaming proprietor license and the proprietor's last return reported a deficit. In that case, the commissioner shall multiply the deficit by ten per cent and pay that amount to the proprietor in the manner prescribed by the commissioner.

(C) If ~~the a~~ casino operator or sports gaming proprietor ceases to be a taxpayer at any time, the ~~casino operator~~ or proprietor shall indicate the last date for which the ~~casino operator~~ or proprietor was liable for the tax. The return shall include a space for this purpose.

(D) Except as otherwise provided in division (A) of section 3775.13 of the Revised Code, the information in a return a sports gaming proprietor files with the tax commissioner under this section concerning sports gaming receipts is subject to disclosure as a public record under section 149.43 of the Revised Code.

**Sec. 5753.05.** (A)(1) A ~~casino operator~~ taxpayer who fails to file a return or to remit the tax due as required by section 5753.04 of the Revised Code shall

pay a penalty not to exceed the greater of five hundred dollars or ten per cent of the tax due.

(2) If the tax commissioner finds additional tax to be due, the tax commissioner may impose an additional penalty of up to fifteen per cent of the additional tax found to be due. A delinquent payment of tax made as the result of a notice or an audit is subject to the additional penalty imposed by this division.

(3) If a ~~casino operator taxpayer~~ fails to file a return electronically or to remit the tax electronically, the tax commissioner may impose an additional penalty of fifty dollars or ten per cent of the tax due as shown on the return, whichever is greater.

(B) If the tax due under section 5753.02 or 5753.021 of the Revised Code is not timely paid, the ~~casino operator taxpayer~~ shall pay interest at the rate per annum prescribed in section 5703.47 of the Revised Code beginning on the day the tax was due through the day the tax is paid or an assessment is issued, whichever occurs first.

(C) The tax commissioner shall collect any penalty or interest as if it were the tax levied by section 5753.02 or 5753.021 of the Revised Code, as applicable. Penalties and interest shall be treated as if they were revenue arising from the applicable tax levied by section 5753.02 of the Revised Code.

(D) The tax commissioner may abate all or a portion of any penalty imposed under this section and may adopt rules governing abatements.

(E) If a casino operator or sports gaming proprietor fails to file a return or remit the tax due as required by section 5753.04 of the Revised Code within a period of one year after the due date for filing the return or remitting the tax, the Ohio casino control commission may suspend the ~~casino operator's~~ or proprietor's license.

**Sec. 5753.06.** (A) A ~~casino operator taxpayer~~ may apply to the tax commissioner for refund of the amount of taxes under section 5753.02 or 5753.021 of the Revised Code that were overpaid, paid illegally or erroneously, or paid on an illegal or erroneous assessment. The application shall be on a form prescribed by the tax commissioner. The ~~casino operator taxpayer~~ shall provide the amount of the requested refund along with the claimed reasons for, and documentation to support, the issuance of a refund. The ~~casino operator taxpayer~~ shall file the application with the tax commissioner within four years after the date the payment was made, unless the applicant has waived the time limitation under division (D) of section 5753.07 of the Revised Code. In the latter event, the four-year limitation is extended for the same period of time as the waiver.

(B) Upon the filing of a refund application, the tax commissioner shall determine the amount of refund to which the applicant is entitled. If the

amount is not less than that claimed, the tax commissioner shall certify the amount to the director of budget and management and treasurer of state for payment from the tax refund fund. If the amount is less than that claimed, the tax commissioner shall proceed under section 5703.70 of the Revised Code.

(C) Interest on a refund applied for under this section, computed at the rate provided for in section 5703.47 of the Revised Code, shall be allowed from the later of the date the tax was due or the date payment of the tax was made. Except as provided in section 5753.07 of the Revised Code, the tax commissioner may, with the consent of the ~~casino operator taxpayer~~, provide for crediting against the tax due for a tax period, the amount of any refund due the ~~casino operator taxpayer~~ for a preceding tax period.

(D) Refunds under this section are subject to offset under section 5753.061 of the Revised Code.

**Sec. 5753.061.** As used in this section, "debt to the state" means unpaid taxes that are due the state, unpaid workers' compensation premiums that are due, unpaid unemployment compensation contributions that are due, unpaid unemployment compensation payments in lieu of contributions that are due, unpaid fees payable to the state or to the clerk of courts under section 4505.06 of the Revised Code, incorrect medical assistance payments, or any unpaid charge, penalty, or interest arising from any of the foregoing. A debt to the state is not a "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 otherwise questioning the liability has expired or the liability has been finally determined to be valid.

If a ~~casino operator taxpayer~~ who is entitled to a refund under section 5753.06 of the Revised Code owes a debt to the state, the amount refundable may be applied in satisfaction of the debt to the state. If the amount refundable is less than the amount of the debt to the state, the amount refundable may be applied in partial satisfaction of the debt. If the amount refundable is greater than the amount of the debt, the amount refundable remaining after satisfaction of the debt shall be refunded to the ~~casino operator taxpayer~~.

**Sec. 5753.07.** (A)(1) The tax commissioner may issue an assessment, based on any information in the tax commissioner's possession, against a ~~casino operator taxpayer~~ who fails to pay the tax levied under section 5753.02 or 5753.021 of the Revised Code or to file a return under section 5753.04 of the Revised Code. The tax commissioner shall give the ~~casino operator taxpayer~~ written notice of the assessment under section 5703.37 of the Revised Code. With the notice, the tax commissioner shall include instructions on how to petition for reassessment and on how to request a hearing with respect to the petition.

(2) Unless the ~~casino operator taxpayer~~, within sixty days after service of

the notice of assessment, files with the tax commissioner, either personally or by certified mail, a written petition signed by the ~~casino operator taxpayer~~, or by the ~~casino operator's taxpayer's~~ authorized agent who has knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the ~~casino operator taxpayer~~ to the treasurer of state. The petition shall indicate the ~~casino operator's taxpayer's~~ objections to the assessment. Additional objections may be raised in writing if they are received by the tax commissioner before the date shown on the final determination.

(3) If a petition for reassessment has been properly filed, the tax commissioner shall proceed under section 5703.60 of the Revised Code.

(4) After an assessment becomes final, if any portion of the assessment, including penalties and accrued interest, remains unpaid, the tax commissioner may file a certified copy of the entry making the assessment final in the office of the clerk of the court of common pleas of Franklin county or in the office of the clerk of the court of common pleas of the county in which the ~~casino operator taxpayer~~ resides, the ~~casino operator's taxpayer's~~ casino facility or sports gaming facility is located, or the ~~casino operator's taxpayer's~~ principal place of business in this state is located. Immediately upon the filing of the entry, the clerk shall enter a judgment for the state against the taxpayer assessed in the amount shown on the entry. The judgment may be filed by the clerk in a loose-leaf book entitled, "special judgments for the gross casino revenue tax and sports gaming receipts tax." The judgment has the same effect as other judgments. Execution shall issue upon the judgment at the request of the tax commissioner, and all laws applicable to sales on execution apply to sales made under the judgment.

(5) If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the day the tax commissioner issued the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax levied under section 5753.02 or 5753.021 of the Revised Code, as applicable, and may be collected by the issuance of an assessment under this section.

(B) If the tax commissioner believes that collection of the tax levied under section 5753.02 or 5753.021 of the Revised Code will be jeopardized unless proceedings to collect or secure collection of the tax are instituted without delay, the commissioner may issue a jeopardy assessment against the ~~casino~~

~~operator who taxpayer~~ that is liable for the tax. Immediately upon the issuance of a jeopardy assessment, the tax commissioner shall file an entry with the clerk of the court of common pleas in the manner prescribed by division (A)(4) of this section, and the clerk shall proceed as directed in that division. Notice of the jeopardy assessment shall be served on the ~~casino operator taxpayer~~ or the ~~casino operator's taxpayer's~~ authorized agent under section 5703.37 of the Revised Code within five days after the filing of the entry with the clerk. The total amount assessed is immediately due and payable, unless the ~~casino operator taxpayer~~ assessed files a petition for reassessment under division (A)(2) of this section and provides security in a form satisfactory to the tax commissioner that is in an amount sufficient to satisfy the unpaid balance of the assessment. If a 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 reach agreement with the ~~casino operator taxpayer~~ in selecting a representative sample. The tax commissioner may apply a sampling method only if the tax commissioner has prescribed the method by rule.

(F) If the whereabouts of a ~~casino operator taxpayer~~ who is liable for the tax levied under section 5753.02 or 5753.021 of the Revised Code are

unknown to the tax commissioner, the tax commissioner shall proceed under section 5703.37 of the Revised Code.

~~(G) If a casino operator fails to pay the tax levied under section 5753.02 of the Revised Code within a period of one year after the due date for remitting the tax, the Ohio casino control commission may suspend the casino operator's license.~~

**Sec. 5753.08.** If a ~~casino operator taxpayer~~ who is liable for the tax levied under section 5753.02 ~~or 5753.021~~ of the Revised Code sells ~~the a~~ casino facility ~~or sports gaming facility~~, disposes of ~~the a~~ casino facility ~~or sports gaming facility~~ in any manner other than in the regular course of business, or quits the casino gaming ~~or sports gaming~~ business, any tax owed by that person becomes immediately due and payable, and the person shall pay the tax due, including any applicable penalties and interest. The person's successor shall withhold a sufficient amount of the purchase money to cover the amounts due and unpaid until the predecessor produces a receipt from the tax commissioner showing that the amounts due have been paid or a certificate indicating that no taxes are due. If the successor fails to withhold purchase money, the successor is personally liable, up to the purchase money amount, for amounts that were unpaid during the operation of the business by the predecessor.

**Sec. 5753.10.** The tax commissioner may prescribe requirements for the keeping of records and pertinent documents, for the filing of copies of federal income tax returns and determinations, and for computations reconciling federal income tax returns with the return required by section 5753.04 of the Revised Code. The tax commissioner may require a ~~casino operator taxpayer~~, by rule or by notice served on the ~~casino operator taxpayer~~, to keep records and other documents that the tax commissioner considers necessary to show the extent to which the ~~casino operator taxpayer~~ is subject to this chapter. The records and other documents shall be open to inspection by the tax commissioner during business hours, and shall be preserved for a period of four years unless the tax commissioner, in writing, consents to their destruction within that period, or by order served on the ~~casino operator taxpayer~~ requires that they be kept longer. If the records are normally kept electronically by the ~~casino operator taxpayer~~, the ~~casino operator taxpayer~~ shall provide the records to the tax commissioner electronically at the tax commissioner's request.

Any information required by the tax commissioner under this section is confidential under section 5703.21 of the Revised Code."

In line 224, after "sections" insert "109.32, 109.572,"; after "317.24" insert ", 317.241, 718.031, 718.08, 2915.01, 2915.08, 2915.081, 2915.082, 2915.09, 2915.091, 2915.093, 2915.095, 2915.10, 2915.101, 2915.12, 2915.13, 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, 5747.08, 5747.20, 5751.01, 5753.01, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08,"; delete "317.241" and insert "5753.10"

After line 225, insert:

**"Section 3.** (A) The Ohio Casino Control Commission shall begin to accept applications for sports gaming proprietor licenses under Chapter 3775. of the Revised Code, as enacted by this act, on January 1, 2022, and shall begin to issue those licenses on April 1, 2022.

(B) The Attorney General shall begin to accept applications for licenses to conduct electronic instant bingo under Chapter 2915. of the Revised Code, as amended by this act, on January 1, 2022, and shall begin to issue those licenses on April 1, 2022.

**Section 4.** (A) Notwithstanding division (F) of section 121.95 of the Revised Code, during the first year after the effective date of this section, both of the following apply:

(1) The Ohio Casino Control Commission may adopt new regulatory restrictions pursuant to Chapter 3775. of the Revised Code, as enacted by this act, without simultaneously removing two or more other existing regulatory restrictions.

(2) The State Lottery Commission may adopt new regulatory restrictions pursuant to section 3775.13 of the Revised Code, as enacted by this act, without simultaneously removing two or more other existing regulatory restrictions.

(B) As soon as practicable after the date that is one year after the effective date of this section, the Ohio Casino Control Commission and the State Lottery Commission shall update their base inventories of regulatory restrictions created under section 121.95 of the Revised Code to include each new regulatory restriction described in division (A)(1) or (2) of this section, as applicable.

**Section 5.** (A) There is the Select Committee on iLottery, which shall study the potential effect of online lottery ticket sales on retail lottery ticket sales in this state.

(B) The Select Committee shall consist of the following nine members:

- (1) Two members of the Senate appointed by the President of the Senate;
- (2) One member of the Senate appointed by the Senate Minority Leader;
- (3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives;
- (4) One member of the House of Representatives appointed by the Minority Leader of the House of Representatives;
- (5) One member of the public appointed by the President of the Senate;

(6) One member of the public appointed by the Speaker of the House of Representatives;

(7) One member of the public appointed by the Governor.

(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.

(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.

**Section 6.** (A) There is the Select Committee on Sports Gaming and Problem Gambling, which shall study all of the following:

(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;

(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;

(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;

(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.

(B) The Select Committee shall consist of the following nine members:

(1) Two members of the Senate appointed by the President of the Senate;

(2) One member of the Senate appointed by the Senate Minority Leader;

(3) Two members of the House of Representatives appointed by the Speaker of the House of Representatives;

(4) One member of the House of Representatives appointed by the Minority Leader of the House of Representatives;

(5) One member of the public appointed by the President of the Senate;

(6) One member of the public appointed by the Speaker of the House of Representatives;

(7) One member of the public appointed by the Governor.

(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.

(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.

**Section 7.** (A) As used in this section, "esports event" means an organized video game competition that is regulated by a sports governing body and that is held between professional players who play individually or as teams.

(B) It is the intent of the General Assembly to introduce comprehensive legislation governing wagering on esports events under Chapter 3775. of the Revised Code, as enacted by this act.

**Section 8.** Sections 109.572, 2915.081, 2915.082, 3770.073, 3772.01, and 3772.07 of the Revised Code as presented in this act take effect on the later of October 9, 2021, or the effective date of this section. (October 9, 2021, is the effective date of earlier amendments to those sections by H.B. 263 of the 133rd General Assembly.)

**Section 9.** The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:

Section 109.572 of the Revised Code as amended by both H.B. 263 and S.B. 260 of the 133rd General Assembly.

Section 3772.03 of the Revised Code as amended by both H.B. 49 and H.B. 132 of the 132nd General Assembly.

Section 5751.01 of the Revised Code as amended by H.B. 150, H.B. 197, S.B. 201, and S.B. 276, all of the 133rd General Assembly."

The question being, "Shall the amendment be agreed to?"

The motion to amend was agreed to.

The question recurred, "Shall the bill, **H. B. No. 29**, pass?"

The yeas and nays were taken and resulted – yeas 31, nays 0, as follows:

Those who voted in the affirmative were: Senators

Antani	Antonio	Blessing	Brenner
Cirino	Craig	Fedor	Gavarone
Hackett	Hoagland	Hottinger	Huffman, S.
Johnson	Kunze	Lang	Manning
McColley	O'Brien	Peterson	Reineke

Roegner  
Schuring  
Wilson

Romanchuk  
Sykes  
Yuko

Rulli  
Thomas

Schaffer  
Williams  
Huffman, M.-31

So the bill passed.

The title was amended as follows:

Add the names: "Antani, Antonio, Blessing, Brenner, Cirino, Craig, Gavarone, Hackett, Hoagland, Huffman, S., Lang, Manning, McColley, Reineke, Romanchuk, Rulli, Schuring, Sykes, Thomas, Williams, Wilson, Yuko."

The question being, "Shall the motion be agreed to?"

The motion was agreed to and the title so amended.

### MOTIONS

Senator Rob McColley moved that Senators absent the week of Sunday, June 20, 2021, be excused, so long as a written explanation is on file with the Clerk pursuant to Senate Rule No. 17.

The question being, "Shall the motion be agreed to?"

The motion was agreed to.

On the motion of Senator Hottinger, the Senate adjourned until Friday, June 25, 2021 at 10:00 a.m.

Attest:

VINCENT L. KEERAN,  
Clerk.