

As Introduced

**136th General Assembly
Regular Session
2025-2026**

H. B. No. 298

Representatives Stewart, John

To amend sections 109.572, 2915.01, 2915.02, 1
3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 2
3772.031, 3772.04, 3772.062, 5747.02, 5747.063, 3
5747.20, 5751.01, 5753.01, 5753.031, 5753.04, 4
5753.05, 5753.07, 5753.08, and 5753.12 and to 5
enact sections 3771.01, 3771.02, 3771.03, 6
3771.04, 3771.05, 3771.06, 3771.07, 3771.08, 7
3771.09, 3771.10, 3771.11, 3771.12, 3771.13, 8
3771.14, 3771.99, 5753.022, and 5753.032 of the 9
Revised Code to legalize and regulate internet 10
gambling in this state, to levy a tax on 11
businesses that provide internet gambling, and 12
to prohibit online sweepstakes games. 13

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

Section 1. That sections 109.572, 2915.01, 2915.02, 14
3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 3772.031, 3772.04, 15
3772.062, 5747.02, 5747.063, 5747.20, 5751.01, 5753.01, 16
5753.031, 5753.04, 5753.05, 5753.07, 5753.08, and 5753.12 be 17
amended and sections 3771.01, 3771.02, 3771.03, 3771.04, 18
3771.05, 3771.06, 3771.07, 3771.08, 3771.09, 3771.10, 3771.11, 19
3771.12, 3771.13, 3771.14, 3771.99, 5753.022, and 5753.032 of 20
the Revised Code be enacted to read as follows: 21

Sec. 109.572. (A) (1) Upon receipt of a request pursuant to 22
section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised 23
Code, a completed form prescribed pursuant to division (C) (1) of 24
this section, and a set of fingerprint impressions obtained in 25
the manner described in division (C) (2) of this section, the 26
superintendent of the bureau of criminal identification and 27
investigation shall conduct a criminal records check in the 28
manner described in division (B) of this section to determine 29
whether any information exists that indicates that the person 30
who is the subject of the request previously has been convicted 31
of or pleaded guilty to any of the following: 32

(a) A violation of section 2903.01, 2903.02, 2903.03, 33
2903.04, 2903.041, 2903.06, 2903.08, 2903.11, 2903.12, 2903.13, 34
2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 35
2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 36
2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.25, 37
2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 38
2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 39
2923.12, 2923.13, 2923.161, 2923.17, 2923.21, 2923.42, 2925.02, 40
2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.13, 2925.22, 41
2925.23, 2925.24, 2925.31, 2925.32, 2925.36, 2925.37, or 3716.11 42
of the Revised Code, felonious sexual penetration in violation 43
of former section 2907.12 of the Revised Code, a violation of 44
section 2905.04 of the Revised Code as it existed prior to July 45
1, 1996, a violation of section 2919.23 of the Revised Code that 46
would have been a violation of section 2905.04 of the Revised 47
Code as it existed prior to July 1, 1996, had the violation been 48
committed prior to that date, or a violation of section 2925.11 49
of the Revised Code that is not a minor drug possession offense; 50

(b) A violation of an existing or former law of this 51
state, any other state, or the United States that is 52

substantially equivalent to any of the offenses listed in 53
division (A) (1) (a) of this section; 54

(c) If the request is made pursuant to section 3319.39 of 55
the Revised Code for an applicant who is a teacher, any offense 56
specified under section 9.79 of the Revised Code or in section 57
3319.31 of the Revised Code. 58

(2) On receipt of a request pursuant to section 3712.09 or 59
3721.121 of the Revised Code, a completed form prescribed 60
pursuant to division (C) (1) of this section, and a set of 61
fingerprint impressions obtained in the manner described in 62
division (C) (2) of this section, the superintendent of the 63
bureau of criminal identification and investigation shall 64
conduct a criminal records check with respect to any person who 65
has applied for employment in a position for which a criminal 66
records check is required by those sections. The superintendent 67
shall conduct the criminal records check in the manner described 68
in division (B) of this section to determine whether any 69
information exists that indicates that the person who is the 70
subject of the request previously has been convicted of or 71
pleaded guilty to any of the following: 72

(a) A violation of section 2903.01, 2903.02, 2903.03, 73
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 74
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 75
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 76
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 77
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 78
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 79
2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 80
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 81

(b) An existing or former law of this state, any other 82

state, or the United States that is substantially equivalent to 83
any of the offenses listed in division (A) (2) (a) of this 84
section. 85

(3) On receipt of a request pursuant to section 173.27, 86
173.38, 173.381, 3740.11, 5119.34, 5164.34, 5164.341, 5164.342, 87
5123.081, or 5123.169 of the Revised Code, a completed form 88
prescribed pursuant to division (C) (1) of this section, and a 89
set of fingerprint impressions obtained in the manner described 90
in division (C) (2) of this section, the superintendent of the 91
bureau of criminal identification and investigation shall 92
conduct a criminal records check of the person for whom the 93
request is made. The superintendent shall conduct the criminal 94
records check in the manner described in division (B) of this 95
section to determine whether any information exists that 96
indicates that the person who is the subject of the request 97
previously has been convicted of, has pleaded guilty to, or 98
(except in the case of a request pursuant to section 5164.34, 99
5164.341, or 5164.342 of the Revised Code) has been found 100
eligible for intervention in lieu of conviction for any of the 101
following, regardless of the date of the conviction, the date of 102
entry of the guilty plea, or (except in the case of a request 103
pursuant to section 5164.34, 5164.341, or 5164.342 of the 104
Revised Code) the date the person was found eligible for 105
intervention in lieu of conviction: 106

(a) A violation of section 959.13, 959.131, 2903.01, 107
2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 108
2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 109
2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 110
2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 111
2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 112
2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 113

2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02,	114
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05,	115
2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42,	116
2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48,	117
2913.49, 2913.51, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12,	118
2919.121, 2919.123, 2919.124, 2919.22, 2919.23, 2919.24,	119
2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24,	120
2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12,	121
2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21,	122
2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05,	123
2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.22, 2925.23,	124
2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 of the	125
Revised Code;	126
(b) Felonious sexual penetration in violation of former	127
section 2907.12 of the Revised Code;	128
(c) A violation of section 2905.04 of the Revised Code as	129
it existed prior to July 1, 1996;	130
(d) A violation of section 2923.01, 2923.02, or 2923.03 of	131
the Revised Code when the underlying offense that is the object	132
of the conspiracy, attempt, or complicity is one of the offenses	133
listed in divisions (A) (3) (a) to (c) of this section;	134
(e) A violation of an existing or former municipal	135
ordinance or law of this state, any other state, or the United	136
States that is substantially equivalent to any of the offenses	137
listed in divisions (A) (3) (a) to (d) of this section.	138
(4) On receipt of a request pursuant to section 2151.86,	139
2151.904, or 5103.053 of the Revised Code, a completed form	140
prescribed pursuant to division (C) (1) of this section, and a	141
set of fingerprint impressions obtained in the manner described	142

in division (C) (2) of this section, the superintendent of the 143
bureau of criminal identification and investigation shall 144
conduct a criminal records check in the manner described in 145
division (B) of this section to determine whether any 146
information exists that indicates that the person who is the 147
subject of the request previously has been convicted of or 148
pleaded guilty to any of the following: 149

(a) A violation of section 959.13, 2151.421, 2903.01, 150
2903.02, 2903.03, 2903.04, 2903.041, 2903.06, 2903.08, 2903.11, 151
2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 152
2903.32, 2903.34, 2905.01, 2905.02, 2905.05, 2905.32, 2907.02, 153
2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 154
2907.19, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 155
2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 156
2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 157
2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 158
2923.13, 2923.161, 2923.17, 2923.21, 2925.02, 2925.03, 2925.04, 159
2925.041, 2925.05, 2925.06, 2925.13, 2925.22, 2925.23, 2925.24, 160
2925.31, 2925.32, 2925.36, 2925.37, 2927.12, or 3716.11 of the 161
Revised Code, a violation of section 2905.04 of the Revised Code 162
as it existed prior to July 1, 1996, a violation of section 163
2919.23 of the Revised Code that would have been a violation of 164
section 2905.04 of the Revised Code as it existed prior to July 165
1, 1996, had the violation been committed prior to that date, a 166
violation of section 2925.11 of the Revised Code that is not a 167
minor drug possession offense, two or more OVI or OVUAC 168
violations committed within the three years immediately 169
preceding the submission of the application or petition that is 170
the basis of the request, or felonious sexual penetration in 171
violation of former section 2907.12 of the Revised Code, or a 172
violation of Chapter 2919. of the Revised Code that is a felony; 173

(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, 235
2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 236
2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised 237
Code, felonious sexual penetration in violation of former 238
section 2907.12 of the Revised Code, a violation of section 239
2905.04 of the Revised Code as it existed prior to July 1, 1996, 240
a violation of section 2919.23 of the Revised Code that would 241
have been a violation of section 2905.04 of the Revised Code as 242
it existed prior to July 1, 1996, had the violation been 243
committed prior to that date, or a violation of section 2925.11 244
of the Revised Code that is not a minor drug possession offense; 245

(b) A violation of an existing or former law of this 246
state, any other state, or the United States that is 247
substantially equivalent to any of the offenses listed in 248
division (A)(6)(a) of this section. 249

(7) On receipt of a request for a criminal records check 250
from an individual pursuant to section 4749.03 or 4749.06 of the 251
Revised Code, accompanied by a completed copy of the form 252
prescribed in division (C)(1) of this section and a set of 253
fingerprint impressions obtained in a manner described in 254
division (C)(2) of this section, the superintendent of the 255
bureau of criminal identification and investigation shall 256
conduct a criminal records check in the manner described in 257
division (B) of this section to determine whether any 258
information exists indicating that the person who is the subject 259
of the request has been convicted of or pleaded guilty to any 260
criminal offense in this state or in any other state. If the 261
individual indicates that a firearm will be carried in the 262
course of business, the superintendent shall require information 263
from the federal bureau of investigation as described in 264
division (B)(2) of this section. Subject to division (F) of this 265

section, the superintendent shall report the findings of the 266
criminal records check and any information the federal bureau of 267
investigation provides to the director of public safety. 268

(8) On receipt of a request pursuant to section 1321.37, 269
1321.53, or 4763.05 of the Revised Code, a completed form 270
prescribed pursuant to division (C)(1) of this section, and a 271
set of fingerprint impressions obtained in the manner described 272
in division (C)(2) of this section, the superintendent of the 273
bureau of criminal identification and investigation shall 274
conduct a criminal records check with respect to any person who 275
has applied for a license, permit, or certification from the 276
department of commerce or a division in the department. The 277
superintendent shall conduct the criminal records check in the 278
manner described in division (B) of this section to determine 279
whether any information exists that indicates that the person 280
who is the subject of the request previously has been convicted 281
of or pleaded guilty to any criminal offense in this state, any 282
other state, or the United States. 283

(9) On receipt of a request for a criminal records check 284
from the treasurer of state under section 113.041 of the Revised 285
Code or from an individual under section 928.03, 4701.08, 286
4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4729.53, 287
4729.90, 4729.92, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 288
4731.171, 4731.222, 4731.281, 4731.531, 4732.091, 4734.202, 289
4740.061, 4741.10, 4747.051, 4751.20, 4751.201, 4751.21, 290
4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 291
4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 4776.021, 292
4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, 293
accompanied by a completed form prescribed under division (C)(1) 294
of this section and a set of fingerprint impressions obtained in 295
the manner described in division (C)(2) of this section, the 296

superintendent of the bureau of criminal identification and 297
investigation shall conduct a criminal records check in the 298
manner described in division (B) of this section to determine 299
whether any information exists that indicates that the person 300
who is the subject of the request has been convicted of or 301
pleaded guilty to any criminal offense in this state or any 302
other state. Subject to division (F) of this section, the 303
superintendent shall send the results of a check requested under 304
section 113.041 of the Revised Code to the treasurer of state 305
and shall send the results of a check requested under any of the 306
other listed sections to the licensing board specified by the 307
individual in the request. 308

(10) On receipt of a request pursuant to section 124.74, 309
718.131, 1121.23, 1315.141, 1733.47, or 1761.26 of the Revised 310
Code, a completed form prescribed pursuant to division (C)(1) of 311
this section, and a set of fingerprint impressions obtained in 312
the manner described in division (C)(2) of this section, the 313
superintendent of the bureau of criminal identification and 314
investigation shall conduct a criminal records check in the 315
manner described in division (B) of this section to determine 316
whether any information exists that indicates that the person 317
who is the subject of the request previously has been convicted 318
of or pleaded guilty to any criminal offense under any existing 319
or former law of this state, any other state, or the United 320
States. 321

(11) On receipt of a request for a criminal records check 322
from an appointing or licensing authority under section 3772.07 323
of the Revised Code, a completed form prescribed under division 324
(C)(1) of this section, and a set of fingerprint impressions 325
obtained in the manner prescribed in division (C)(2) of this 326
section, the superintendent of the bureau of criminal 327

identification and investigation shall conduct a criminal 328
records check in the manner described in division (B) of this 329
section to determine whether any information exists that 330
indicates that the person who is the subject of the request 331
previously has been convicted of or pleaded guilty or no contest 332
to any offense under any existing or former law of this state, 333
any other state, or the United States that makes the person 334
ineligible for appointment or retention under section 3772.07 of 335
the Revised Code or that is a disqualifying offense as defined 336
in that section or substantially equivalent to a disqualifying 337
offense, as applicable. 338

(12) On receipt of a request pursuant to section 2151.33 339
or 2151.412 of the Revised Code, a completed form prescribed 340
pursuant to division (C)(1) of this section, and a set of 341
fingerprint impressions obtained in the manner described in 342
division (C)(2) of this section, the superintendent of the 343
bureau of criminal identification and investigation shall 344
conduct a criminal records check with respect to any person for 345
whom a criminal records check is required under that section. 346
The superintendent shall conduct the criminal records check in 347
the manner described in division (B) of this section to 348
determine whether any information exists that indicates that the 349
person who is the subject of the request previously has been 350
convicted of or pleaded guilty to any of the following: 351

(a) A violation of section 2903.01, 2903.02, 2903.03, 352
2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 353
2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 354
2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 355
2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 356
2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 357
2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 358

2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 359
2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code; 360

(b) An existing or former law of this state, any other 361
state, or the United States that is substantially equivalent to 362
any of the offenses listed in division (A)(12)(a) of this 363
section. 364

(13) On receipt of a request pursuant to section 3796.12 365
of the Revised Code, a completed form prescribed pursuant to 366
division (C)(1) of this section, and a set of fingerprint 367
impressions obtained in a manner described in division (C)(2) of 368
this section, the superintendent of the bureau of criminal 369
identification and investigation shall conduct a criminal 370
records check in the manner described in division (B) of this 371
section to determine whether any information exists that 372
indicates that the person who is the subject of the request 373
previously has been convicted of or pleaded guilty to a 374
disqualifying offense as specified in rules adopted under 375
section 9.79 and division (B)(2)(b) of section 3796.03 of the 376
Revised Code if the person who is the subject of the request is 377
an administrator or other person responsible for the daily 378
operation of, or an owner or prospective owner, officer or 379
prospective officer, or board member or prospective board member 380
of, an entity seeking a license from the department of commerce 381
under Chapter 3796. of the Revised Code. 382

(14) On receipt of a request required by section 3796.13 383
of the Revised Code, a completed form prescribed pursuant to 384
division (C)(1) of this section, and a set of fingerprint 385
impressions obtained in a manner described in division (C)(2) of 386
this section, the superintendent of the bureau of criminal 387
identification and investigation shall conduct a criminal 388

records check in the manner described in division (B) of this 389
section to determine whether any information exists that 390
indicates that the person who is the subject of the request 391
previously has been convicted of or pleaded guilty to a 392
disqualifying offense as specified in rules adopted under 393
division (B) (14) (a) of section 3796.03 of the Revised Code if 394
the person who is the subject of the request is seeking 395
employment with an entity licensed by the department of commerce 396
under Chapter 3796. of the Revised Code. 397

(15) On receipt of a request pursuant to section 4768.06 398
of the Revised Code, a completed form prescribed under division 399
(C) (1) of this section, and a set of fingerprint impressions 400
obtained in the manner described in division (C) (2) of this 401
section, the superintendent of the bureau of criminal 402
identification and investigation shall conduct a criminal 403
records check in the manner described in division (B) of this 404
section to determine whether any information exists indicating 405
that the person who is the subject of the request has been 406
convicted of or pleaded guilty to any criminal offense in this 407
state or in any other state. 408

(16) On receipt of a request pursuant to division (B) of 409
section 4764.07 or division (A) of section 4735.143 of the 410
Revised Code, a completed form prescribed under division (C) (1) 411
of this section, and a set of fingerprint impressions obtained 412
in the manner described in division (C) (2) of this section, the 413
superintendent of the bureau of criminal identification and 414
investigation shall conduct a criminal records check in the 415
manner described in division (B) of this section to determine 416
whether any information exists indicating that the person who is 417
the subject of the request has been convicted of or pleaded 418
guilty to any criminal offense in any state or the United 419

States. 420

(17) On receipt of a request for a criminal records check 421
under section 147.022 of the Revised Code, a completed form 422
prescribed under division (C)(1) of this section, and a set of 423
fingerprint impressions obtained in the manner prescribed in 424
division (C)(2) of this section, the superintendent of the 425
bureau of criminal identification and investigation shall 426
conduct a criminal records check in the manner described in 427
division (B) of this section to determine whether any 428
information exists that indicates that the person who is the 429
subject of the request previously has been convicted of or 430
pleaded guilty or no contest to any criminal offense under any 431
existing or former law of this state, any other state, or the 432
United States. 433

(18) Upon receipt of a request pursuant to division (F) of 434
section 2915.081 or division (E) of section 2915.082 of the 435
Revised Code, a completed form prescribed under division (C)(1) 436
of this section, and a set of fingerprint impressions obtained 437
in the manner described in division (C)(2) of this section, the 438
superintendent of the bureau of criminal identification and 439
investigation shall conduct a criminal records check in the 440
manner described in division (B) of this section to determine 441
whether any information exists indicating that the person who is 442
the subject of the request has been convicted of or pleaded 443
guilty or no contest to any offense that is a violation of 444
Chapter 2915. of the Revised Code or to any offense under any 445
existing or former law of this state, any other state, or the 446
United States that is substantially equivalent to such an 447
offense. 448

(19) On receipt of a request pursuant to section 3775.03 449

of the Revised Code, a completed form prescribed under division 450
(C) (1) of this section, and a set of fingerprint impressions 451
obtained in the manner described in division (C) (2) of this 452
section, the superintendent of the bureau of criminal 453
identification and investigation shall conduct a criminal 454
records check in the manner described in division (B) of this 455
section and shall request information from the federal bureau of 456
investigation to determine whether any information exists 457
indicating that the person who is the subject of the request has 458
been convicted of any offense under any existing or former law 459
of this state, any other state, or the United States that is a 460
disqualifying offense as defined in section 3772.07 of the 461
Revised Code. 462

(20) On receipt of a request pursuant to section 3771.03 463
of the Revised Code, a completed form prescribed under division 464
(C) (1) of this section, and a set of fingerprint impressions 465
obtained in the manner described in division (C) (2) of this 466
section, the superintendent of the bureau of criminal 467
identification and investigation shall conduct a criminal 468
records check in the manner described in division (B) of this 469
section and shall request information from the federal bureau of 470
investigation to determine whether any information exists 471
indicating that the person who is the subject of the request has 472
been convicted of any offense under any existing or former law 473
of this state, any other state, or the United States that is a 474
disqualifying offense as defined in section 3772.07 of the 475
Revised Code. 476

(B) Subject to division (F) of this section, the 477
superintendent shall conduct any criminal records check to be 478
conducted under this section as follows: 479

(1) The superintendent shall review or cause to be 480
reviewed any relevant information gathered and compiled by the 481
bureau under division (A) of section 109.57 of the Revised Code 482
that relates to the person who is the subject of the criminal 483
records check, including, if the criminal records check was 484
requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 485
173.381, 718.131, 928.03, 1121.23, 1315.141, 1321.37, 1321.53, 486
1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3740.11, 487
3712.09, 3721.121, 3771.03, 3772.07, 3775.03, 3796.12, 3796.13, 488
4729.071, 4729.53, 4729.90, 4729.92, 4749.03, 4749.06, 4763.05, 489
4764.07, 4768.06, 5103.053, 5104.013, 5164.34, 5164.341, 490
5164.342, 5123.081, 5123.169, or 5153.111 of the Revised Code, 491
any relevant information contained in records that have been 492
sealed under section 2953.32 of the Revised Code; 493

(2) If the request received by the superintendent asks for 494
information from the federal bureau of investigation, the 495
superintendent shall request from the federal bureau of 496
investigation any information it has with respect to the person 497
who is the subject of the criminal records check, including 498
fingerprint-based checks of national crime information databases 499
as described in 42 U.S.C. 671 if the request is made pursuant to 500
section 2151.86, 5103.053, or 5104.013 of the Revised Code or if 501
any other Revised Code section requires fingerprint-based checks 502
of that nature, and shall review or cause to be reviewed any 503
information the superintendent receives from that bureau. If a 504
request under section 3319.39 of the Revised Code asks only for 505
information from the federal bureau of investigation, the 506
superintendent shall not conduct the review prescribed by 507
division (B) (1) of this section. 508

(3) The superintendent or the superintendent's designee 509
may request criminal history records from other states or the 510

federal government pursuant to the national crime prevention and 511
privacy compact set forth in section 109.571 of the Revised 512
Code. 513

(4) The superintendent shall include in the results of the 514
criminal records check a list or description of the offenses 515
listed or described in the relevant provision of division (A) of 516
this section. The superintendent shall exclude from the results 517
any information the dissemination of which is prohibited by 518
federal law. 519

(5) The superintendent shall send the results of the 520
criminal records check to the person to whom it is to be sent 521
not later than the following number of days after the date the 522
superintendent receives the request for the criminal records 523
check, the completed form prescribed under division (C) (1) of 524
this section, and the set of fingerprint impressions obtained in 525
the manner described in division (C) (2) of this section: 526

(a) If the superintendent is required by division (A) of 527
this section (other than division (A) (3) of this section) to 528
conduct the criminal records check, thirty; 529

(b) If the superintendent is required by division (A) (3) 530
of this section to conduct the criminal records check, sixty. 531

(C) (1) The superintendent shall prescribe a form to obtain 532
the information necessary to conduct a criminal records check 533
from any person for whom a criminal records check is to be 534
conducted under this section. The form that the superintendent 535
prescribes pursuant to this division may be in a tangible 536
format, in an electronic format, or in both tangible and 537
electronic formats. 538

(2) The superintendent shall prescribe standard impression 539

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

552 (3) Subject to division (D) of this section, the
553 superintendent shall prescribe and charge a reasonable fee for
554 providing a criminal records check under this section. The
555 person requesting the criminal records check shall pay the fee
556 prescribed pursuant to this division. In the case of a request
557 under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47,
558 1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the
559 fee shall be paid in the manner specified in that section.

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

565 (D) The results of a criminal records check conducted
566 under this section, other than a criminal records check
567 specified in division (A) (7) of this section, are valid for the
568 person who is the subject of the criminal records check for a
569 period of one year from the date upon which the superintendent

completes the criminal records check. If during that period the 570
superintendent receives another request for a criminal records 571
check to be conducted under this section for that person, the 572
superintendent shall provide the results from the previous 573
criminal records check of the person at a lower fee than the fee 574
prescribed for the initial criminal records check. 575

(E) When the superintendent receives a request for 576
information from a registered private provider, the 577
superintendent shall proceed as if the request was received from 578
a school district board of education under section 3319.39 of 579
the Revised Code. The superintendent shall apply division (A) (1) 580
(c) of this section to any such request for an applicant who is 581
a teacher. 582

(F) (1) Subject to division (F) (2) of this section, all 583
information regarding the results of a criminal records check 584
conducted under this section that the superintendent reports or 585
sends under division (A) (7) or (9) of this section to the 586
director of public safety, the treasurer of state, or the 587
person, board, or entity that made the request for the criminal 588
records check shall relate to the conviction of the subject 589
person, or the subject person's plea of guilty to, a criminal 590
offense. 591

(2) Division (F) (1) of this section does not limit, 592
restrict, or preclude the superintendent's release of 593
information that relates to the arrest of a person who is 594
eighteen years of age or older, to an adjudication of a child as 595
a delinquent child, or to a criminal conviction of a person 596
under eighteen years of age in circumstances in which a release 597
of that nature is authorized under division (E) (2), (3), or (4) 598
of section 109.57 of the Revised Code pursuant to a rule adopted 599

under division (E) (1) of that section. 600

(G) As used in this section: 601

(1) "Criminal records check" means any criminal records 602
check conducted by the superintendent of the bureau of criminal 603
identification and investigation in accordance with division (B) 604
of this section. 605

(2) "Minor drug possession offense" has the same meaning 606
as in section 2925.01 of the Revised Code. 607

(3) "OVI or OVUAC violation" means a violation of section 608
4511.19 of the Revised Code or a violation of an existing or 609
former law of this state, any other state, or the United States 610
that is substantially equivalent to section 4511.19 of the 611
Revised Code. 612

(4) "Registered private provider" means a nonpublic school 613
or entity registered with the department of education and 614
workforce under section 3310.41 of the Revised Code to 615
participate in the autism scholarship program or section 3310.58 616
of the Revised Code to participate in the Jon Peterson special 617
needs scholarship program. 618

Sec. 2915.01. As used in this chapter: 619

(A) "Bookmaking" means the business of receiving or paying 620
off bets. 621

(B) "Bet" means the hazarding of anything of value upon 622
the result of an event, undertaking, or contingency, but does 623
not include a bona fide business risk. 624

(C) "Scheme of chance" means a slot machine unless 625
authorized under Chapter 3771. or 3772. of the Revised Code, 626
lottery unless authorized under Chapter 3770. of the Revised 627

Code, numbers game, pool conducted for profit, or other scheme 628
in which a participant gives a valuable consideration for a 629
chance to win a prize, but does not include bingo, a skill-based 630
amusement machine, or a pool not conducted for profit. "Scheme 631
of chance" includes the use of an electronic device to reveal 632
the results of a game entry if valuable consideration is paid, 633
directly or indirectly, for a chance to win a prize. Valuable 634
consideration is deemed to be paid for a chance to win a prize 635
in the following instances: 636

(1) Less than fifty per cent of the goods or services sold 637
by a scheme of chance operator in exchange for game entries are 638
used or redeemed by participants at any one location; 639

(2) Less than fifty per cent of participants who purchase 640
goods or services at any one location do not accept, use, or 641
redeem the goods or services sold or purportedly sold; 642

(3) More than fifty per cent of prizes at any one location 643
are revealed to participants through an electronic device 644
simulating a game of chance or a "casino game" as defined in 645
section 3772.01 of the Revised Code; 646

(4) The good or service sold by a scheme of chance 647
operator in exchange for a game entry cannot be used or redeemed 648
in the manner advertised; 649

(5) A participant pays more than fair market value for 650
goods or services offered by a scheme of chance operator in 651
order to receive one or more game entries; 652

(6) A participant may use the electronic device to 653
purchase additional game entries; 654

(7) A participant may purchase additional game entries by 655
using points or credits won as prizes while using the electronic 656

device; 657

(8) A scheme of chance operator pays out in prize money 658
more than twenty per cent of the gross revenue received at one 659
location; or 660

(9) A participant makes a purchase or exchange in order to 661
obtain any good or service that may be used to facilitate play 662
on the electronic device. 663

As used in this division, "electronic device" means a 664
mechanical, video, digital, or electronic machine or device that 665
is capable of displaying information on a screen or other 666
mechanism and that is owned, leased, or otherwise possessed by 667
any person conducting a scheme of chance, or by that person's 668
partners, affiliates, subsidiaries, or contractors. "Electronic 669
device" does not include an electronic instant bingo system. 670

(D) "Game of chance" means poker, craps, roulette, or 671
other game in which a player gives anything of value in the hope 672
of gain, the outcome of which is determined largely by chance, 673
but does not include bingo. 674

(E) "Game of chance conducted for profit" means any game 675
of chance designed to produce income for the person who conducts 676
or operates the game of chance, but does not include bingo. 677

(F) "Gambling device" means any of the following: 678

(1) A book, totalizer, or other equipment for recording 679
bets; 680

(2) A ticket, token, or other device representing a 681
chance, share, or interest in a scheme of chance or evidencing a 682
bet; 683

(3) A deck of cards, dice, gaming table, roulette wheel, 684

slot machine, or other apparatus designed for use in connection	685
with a game of chance;	686
(4) Any equipment, device, apparatus, or paraphernalia	687
specially designed for gambling purposes;	688
(5) Bingo supplies sold or otherwise provided, or used, in	689
violation of this chapter.	690
(G) "Gambling offense" means any of the following:	691
(1) A violation of this chapter;	692
(2) A violation of an existing or former municipal	693
ordinance or law of this or any other state or the United States	694
substantially equivalent to any provision of this chapter or a	695
violation of section 2915.06 of the Revised Code as it existed	696
prior to July 1, 1996;	697
(3) An offense under an existing or former municipal	698
ordinance or law of this or any other state or the United	699
States, of which gambling is an element;	700
(4) A conspiracy or attempt to commit, or complicity in	701
committing, any offense under division (G) (1), (2), or (3) of	702
this section.	703
(H) Except as otherwise provided in this chapter,	704
"charitable organization" means either of the following:	705
(1) An organization that is exempt from federal income	706
taxation under subsection 501(a) and described in subsection	707
501(c) (3) of the Internal Revenue Code;	708
(2) A volunteer rescue service organization, volunteer	709
firefighter's organization, veteran's organization, fraternal	710
organization, or sporting organization that is exempt from	711

federal income taxation under subsection 501(c)(4), (c)(7), (c) 712
(8), (c)(10), or (c)(19) of the Internal Revenue Code. 713

To qualify as a "charitable organization," an organization 714
shall have been in continuous existence as such in this state 715
for a period of two years immediately preceding either the 716
making of an application for a bingo license under section 717
2915.08 of the Revised Code or the conducting of any game of 718
chance as provided in division (D) of section 2915.02 of the 719
Revised Code. 720

(I) "Religious organization" means any church, body of 721
communicants, or group that is not organized or operated for 722
profit and that gathers in common membership for regular worship 723
and religious observances. 724

(J) "Veteran's organization" means any individual post or 725
state headquarters of a national veteran's association or an 726
auxiliary unit of any individual post of a national veteran's 727
association, which post, state headquarters, or auxiliary unit 728
is incorporated as a nonprofit corporation and either has 729
received a letter from the state headquarters of the national 730
veteran's association indicating that the individual post or 731
auxiliary unit is in good standing with the national veteran's 732
association or has received a letter from the national veteran's 733
association indicating that the state headquarters is in good 734
standing with the national veteran's association. As used in 735
this division, "national veteran's association" means any 736
veteran's association that has been in continuous existence as 737
such for a period of at least five years and either is 738
incorporated by an act of the United States congress or has a 739
national dues-paying membership of at least five thousand 740
persons. 741

(K) "Volunteer firefighter's organization" means any 742
organization of volunteer firefighters, as defined in section 743
146.01 of the Revised Code, that is organized and operated 744
exclusively to provide financial support for a volunteer fire 745
department or a volunteer fire company and that is recognized or 746
ratified by a county, municipal corporation, or township. 747

(L) "Fraternal organization" means any society, order, 748
state headquarters, or association within this state, except a 749
college or high school fraternity, that is not organized for 750
profit, that is a branch, lodge, or chapter of a national or 751
state organization, that exists exclusively for the common 752
business or sodality of its members. 753

(M) "Volunteer rescue service organization" means any 754
organization of volunteers organized to function as an emergency 755
medical service organization, as defined in section 4765.01 of 756
the Revised Code. 757

(N) "Charitable bingo game" means any bingo game described 758
in division (O) (1) or (2) of this section that is conducted by a 759
charitable organization that has obtained a license pursuant to 760
section 2915.08 of the Revised Code and the proceeds of which 761
are used for a charitable purpose. 762

(O) "Bingo" means either of the following: 763

(1) A game with all of the following characteristics: 764

(a) The participants use bingo cards or sheets, including 765
paper formats and electronic representation or image formats, 766
that are divided into twenty-five spaces arranged in five 767
horizontal and five vertical rows of spaces, with each space, 768
except the central space, being designated by a combination of a 769
letter and a number and with the central space being designated 770

as a free space. 771

(b) The participants cover the spaces on the bingo cards 772
or sheets that correspond to combinations of letters and numbers 773
that are announced by a bingo game operator. 774

(c) A bingo game operator announces combinations of 775
letters and numbers that appear on objects that a bingo game 776
operator selects by chance, either manually or mechanically, 777
from a receptacle that contains seventy-five objects at the 778
beginning of each game, each object marked by a different 779
combination of a letter and a number that corresponds to one of 780
the seventy-five possible combinations of a letter and a number 781
that can appear on the bingo cards or sheets. 782

(d) The winner of the bingo game includes any participant 783
who properly announces during the interval between the 784
announcements of letters and numbers as described in division 785
(O) (1) (c) of this section, that a predetermined and preannounced 786
pattern of spaces has been covered on a bingo card or sheet 787
being used by the participant. 788

(2) Instant bingo, electronic instant bingo, and raffles. 789

(P) "Conduct" means to back, promote, organize, manage, 790
carry on, sponsor, or prepare for the operation of bingo or a 791
game of chance, a scheme of chance, ~~or~~ a sweepstakes, or an 792
online sweepstakes game. 793

(Q) "Bingo game operator" means any person, except 794
security personnel, who performs work or labor at the site of 795
bingo, including, but not limited to, collecting money from 796
participants, handing out bingo cards or sheets or objects to 797
cover spaces on bingo cards or sheets, selecting from a 798
receptacle the objects that contain the combination of letters 799

and numbers that appear on bingo cards or sheets, calling out 800
the combinations of letters and numbers, distributing prizes, 801
selling or redeeming instant bingo tickets or cards, selling or 802
redeeming electronic instant bingo tickets, credits, or 803
vouchers, accessing an electronic instant bingo system other 804
than as a participant, supervising the operation of a punch 805
board, selling raffle tickets, selecting raffle tickets from a 806
receptacle and announcing the winning numbers in a raffle, and 807
preparing, selling, and serving food or beverages. "Bingo game 808
operator" does not include a person who is installing, 809
maintaining, updating, or repairing an electronic instant bingo 810
system. 811

(R) "Participant" means any person who plays bingo. 812

(S) "Bingo session" means a period that includes both of 813
the following: 814

(1) Not to exceed five continuous hours for the conduct of 815
one or more games described in division (O) (1) of this section, 816
instant bingo, and electronic instant bingo; 817

(2) A period for the conduct of instant bingo and 818
electronic instant bingo for not more than two hours before and 819
not more than two hours after the period described in division 820
(S) (1) of this section. 821

(T) "Gross receipts" means all money or assets, including 822
admission fees, that a person receives from bingo without the 823
deduction of any amounts for prizes paid out or for the expenses 824
of conducting bingo. "Gross receipts" does not include any money 825
directly taken in from the sale of food or beverages by a 826
charitable organization conducting bingo, or by a bona fide 827
auxiliary unit or society of a charitable organization 828

conducting bingo, provided all of the following apply: 829

(1) The auxiliary unit or society has been in existence as 830
a bona fide auxiliary unit or society of the charitable 831
organization for at least two years prior to conducting bingo. 832

(2) The person who purchases the food or beverage receives 833
nothing of value except the food or beverage and items 834
customarily received with the purchase of that food or beverage. 835

(3) The food and beverages are sold at customary and 836
reasonable prices. 837

(U) "Security personnel" includes any person who either is 838
a sheriff, deputy sheriff, marshal, deputy marshal, township 839
constable, or member of an organized police department of a 840
municipal corporation or has successfully completed a peace 841
officer's training course pursuant to sections 109.71 to 109.79 842
of the Revised Code and who is hired to provide security for the 843
premises on which bingo is conducted. 844

(V) "Charitable purpose" means that the net profit of 845
bingo, other than instant bingo or electronic instant bingo, is 846
used by, or is given, donated, or otherwise transferred to, any 847
of the following: 848

(1) Any organization that is described in subsection 849
509(a) (1), 509(a) (2), or 509(a) (3) of the Internal Revenue Code 850
and is either a governmental unit or an organization that is tax 851
exempt under subsection 501(a) and described in subsection 852
501(c) (3) of the Internal Revenue Code; 853

(2) A veteran's organization that is a post, chapter, or 854
organization of veterans, or an auxiliary unit or society of, or 855
a trust or foundation for, any such post, chapter, or 856
organization organized in the United States or any of its 857

possessions, at least seventy-five per cent of the members of 858
which are veterans and substantially all of the other members of 859
which are individuals who are spouses, widows, or widowers of 860
veterans, or such individuals, provided that no part of the net 861
earnings of such post, chapter, or organization inures to the 862
benefit of any private shareholder or individual, and further 863
provided that the net profit is used by the post, chapter, or 864
organization for the charitable purposes set forth in division 865
(B) (12) of section 5739.02 of the Revised Code, is used for 866
awarding scholarships to or for attendance at an institution 867
mentioned in division (B) (12) of section 5739.02 of the Revised 868
Code, is donated to a governmental agency, or is used for 869
nonprofit youth activities, the purchase of United States or 870
Ohio flags that are donated to schools, youth groups, or other 871
bona fide nonprofit organizations, promotion of patriotism, or 872
disaster relief; 873

(3) A fraternal organization that has been in continuous 874
existence in this state for fifteen years and that uses the net 875
profit exclusively for religious, charitable, scientific, 876
literary, or educational purposes, or for the prevention of 877
cruelty to children or animals, if contributions for such use 878
would qualify as a deductible charitable contribution under 879
subsection 170 of the Internal Revenue Code; 880

(4) A volunteer firefighter's organization that uses the 881
net profit for the purposes set forth in division (K) of this 882
section. 883

(W) "Internal Revenue Code" means the "Internal Revenue 884
Code of 1986," 100 Stat. 2085, 26 U.S.C. 1, as now or hereafter 885
amended. 886

(X) "Youth athletic organization" means any organization, 887

not organized for profit, that is organized and operated 888
exclusively to provide financial support to, or to operate, 889
athletic activities for persons who are twenty-one years of age 890
or younger by means of sponsoring, organizing, operating, or 891
contributing to the support of an athletic team, club, league, 892
or association. 893

(Y) "Youth athletic park organization" means any 894
organization, not organized for profit, that satisfies both of 895
the following: 896

(1) It owns, operates, and maintains playing fields that 897
satisfy both of the following: 898

(a) The playing fields are used for athletic activities by 899
one or more organizations, not organized for profit, each of 900
which is organized and operated exclusively to provide financial 901
support to, or to operate, athletic activities for persons who 902
are eighteen years of age or younger by means of sponsoring, 903
organizing, operating, or contributing to the support of an 904
athletic team, club, league, or association. 905

(b) The playing fields are not used for any profit-making 906
activity at any time during the year. 907

(2) It uses the proceeds of bingo it conducts exclusively 908
for the operation, maintenance, and improvement of its playing 909
fields of the type described in division (Y)(1) of this section. 910

(Z) "Bingo supplies" means bingo cards or sheets; instant 911
bingo tickets or cards; electronic bingo aids; raffle tickets; 912
punch boards; seal cards; instant bingo ticket dispensers; 913
electronic instant bingo systems; and devices for selecting or 914
displaying the combination of bingo letters and numbers or 915
raffle tickets. Items that are "bingo supplies" are not gambling 916

devices if sold or otherwise provided, and used, in accordance 917
with this chapter. For purposes of this chapter, "bingo 918
supplies" are not to be considered equipment used to conduct a 919
bingo game. 920

(AA) "Instant bingo" means a form of bingo that shall use 921
folded or banded tickets or paper cards with perforated break- 922
open tabs, a face of which is covered or otherwise hidden from 923
view to conceal a number, letter, or symbol, or set of numbers, 924
letters, or symbols, some of which have been designated in 925
advance as prize winners, and may also include games in which 926
some winners are determined by the random selection of one or 927
more bingo numbers by the use of a seal card or bingo blower. 928
"Instant bingo" also includes a punch board game. In all 929
"instant bingo" the prize amount and structure shall be 930
predetermined. "Instant bingo" does not include electronic 931
instant bingo or any device that is activated by the insertion 932
of a coin, currency, token, or an equivalent, and that contains 933
as one of its components a video display monitor that is capable 934
of displaying numbers, letters, symbols, or characters in 935
winning or losing combinations. 936

(BB) "Seal card" means a form of instant bingo that uses 937
instant bingo tickets in conjunction with a board or placard 938
that contains one or more seals that, when removed or opened, 939
reveal predesignated winning numbers, letters, or symbols. 940

(CC) "Raffle" means a form of bingo in which the one or 941
more prizes are won by one or more persons who have purchased a 942
raffle ticket. The one or more winners of the raffle are 943
determined by drawing a ticket stub or other detachable section 944
from a receptacle containing ticket stubs or detachable sections 945
corresponding to all tickets sold for the raffle. "Raffle" does 946

not include the drawing of a ticket stub or other detachable 947
section of a ticket purchased to attend a professional sporting 948
event if both of the following apply: 949

(1) The ticket stub or other detachable section is used to 950
select the winner of a free prize given away at the professional 951
sporting event; and 952

(2) The cost of the ticket is the same as the cost of a 953
ticket to the professional sporting event on days when no free 954
prize is given away. 955

(DD) "Punch board" means a form of instant bingo that uses 956
a board containing a number of holes or receptacles of uniform 957
size in which are placed, mechanically and randomly, serially 958
numbered slips of paper that may be punched or drawn from the 959
hole or receptacle. A player may punch or draw the numbered 960
slips of paper from the holes or receptacles and obtain the 961
prize established for the game if the number drawn corresponds 962
to a winning number or, if the punch board includes the use of a 963
seal card, a potential winning number. 964

(EE) "Gross profit" means gross receipts minus the amount 965
actually expended for the payment of prize awards. 966

(FF) "Net profit" means gross profit minus expenses. 967

(GG) "Expenses" means the reasonable amount of gross 968
profit actually expended for all of the following: 969

(1) The purchase or lease of bingo supplies; 970

(2) The annual license fee required under section 2915.08 971
of the Revised Code; 972

(3) Bank fees and service charges for a bingo session or 973
game account described in section 2915.10 of the Revised Code; 974

(4) Audits and accounting services;	975
(5) Safes;	976
(6) Cash registers;	977
(7) Hiring security personnel;	978
(8) Advertising bingo;	979
(9) Renting premises in which to conduct a bingo session;	980
(10) Tables and chairs;	981
(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;	982 983 984 985 986
(12) Payment of real property taxes and assessments that are levied on a premises on which bingo is conducted;	987 988
(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 (F)(1) of section 2915.08 of the Revised Code.	989 990 991 992
(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.	993 994 995
(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.	996 997 998 999
(JJ) "Suspend" means to interrupt temporarily all rights and privileges of the holder of a license issued under section	1000 1001

2915.08, 2915.081, or 2915.082 of the Revised Code or a 1002
charitable gaming license issued by another jurisdiction. 1003

(KK) "Distributor" means any person who purchases or 1004
obtains bingo supplies and who does either of the following: 1005

(1) Sells, offers for sale, or otherwise provides or 1006
offers to provide the bingo supplies to another person for use 1007
in this state; 1008

(2) Modifies, converts, adds to, or removes parts from the 1009
bingo supplies to further their promotion or sale for use in 1010
this state. 1011

(LL) "Manufacturer" means any person who assembles 1012
completed bingo supplies from raw materials, other items, or 1013
subparts or who modifies, converts, adds to, or removes parts 1014
from bingo supplies to further their promotion or sale. 1015

(MM) "Gross annual revenues" means the annual gross 1016
receipts derived from the conduct of bingo described in division 1017
(O) (1) of this section plus the annual net profit derived from 1018
the conduct of bingo described in division (O) (2) of this 1019
section. 1020

(NN) "Instant bingo ticket dispenser" means a mechanical 1021
device that dispenses an instant bingo ticket or card as the 1022
sole item of value dispensed and that has the following 1023
characteristics: 1024

(1) It is activated upon the insertion of United States 1025
currency. 1026

(2) It performs no gaming functions. 1027

(3) It does not contain a video display monitor or 1028
generate noise. 1029

- (4) It is not capable of displaying any numbers, letters, symbols, or characters in winning or losing combinations. 1030
1031
- (5) It does not simulate or display rolling or spinning reels. 1032
1033
- (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. 1034
1035
1036
1037
- (7) It may provide accounting and security features to aid in accounting for the instant bingo tickets or cards it dispenses. 1038
1039
1040
- (8) It is not part of an electronic network and is not interactive. 1041
1042
- (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: 1043
1044
1045
1046
- (a) It provides a means for a participant to input numbers and letters announced by a bingo caller. 1047
1048
- (b) It compares the numbers and letters entered by the participant to the bingo faces previously stored in the memory of the device. 1049
1050
1051
- (c) It identifies a winning bingo pattern. 1052
- (2) "Electronic bingo aid" does not include any device into which a coin, currency, token, or an equivalent is inserted to activate play. 1053
1054
1055
- (PP) "Deal" means a single game of instant bingo tickets, 1056

or a single game of electronic instant bingo tickets, all with 1057
the same serial number. 1058

(QQ) (1) "Slot machine" means either of the following: 1059

(a) Any mechanical, electronic, video, or digital device 1060
that is capable of accepting anything of value, directly or 1061
indirectly, from or on behalf of a player who gives the thing of 1062
value in the hope of gain; 1063

(b) Any mechanical, electronic, video, or digital device 1064
that is capable of accepting anything of value, directly or 1065
indirectly, from or on behalf of a player to conduct bingo or a 1066
scheme or game of chance. 1067

(2) "Slot machine" does not include a skill-based 1068
amusement machine, an instant bingo ticket dispenser, or an 1069
electronic instant bingo system. 1070

(RR) "Net profit from the proceeds of the sale of instant 1071
bingo or electronic instant bingo" means gross profit minus the 1072
ordinary, necessary, and reasonable expense expended for the 1073
purchase of bingo supplies for the purpose of conducting instant 1074
bingo or electronic instant bingo, and, in the case of instant 1075
bingo or electronic instant bingo conducted by a veteran's, 1076
fraternal, or sporting organization, minus the payment by that 1077
organization of real property taxes and assessments levied on a 1078
premises on which instant bingo or electronic instant bingo is 1079
conducted. 1080

(SS) "Charitable instant bingo organization" means an 1081
organization that is exempt from federal income taxation under 1082
subsection 501(a) and described in subsection 501(c)(3) of the 1083
Internal Revenue Code and is a charitable organization as 1084
defined in this section. A "charitable instant bingo 1085

organization" does not include a charitable organization that is 1086
exempt from federal income taxation under subsection 501(a) and 1087
described in subsection 501(c)(3) of the Internal Revenue Code 1088
and that is created by a veteran's organization, a fraternal 1089
organization, or a sporting organization in regards to bingo 1090
conducted or assisted by a veteran's organization, a fraternal 1091
organization, or a sporting organization pursuant to section 1092
2915.13 of the Revised Code. 1093

(TT) "Game flare" means the board or placard, or 1094
electronic representation of a board or placard, that 1095
accompanies each deal of instant bingo or electronic instant 1096
bingo tickets and that includes the following information for 1097
the game: 1098

(1) The name of the game; 1099

(2) The manufacturer's name or distinctive logo; 1100

(3) The form number; 1101

(4) The ticket count; 1102

(5) The prize structure, including the number of winning 1103
tickets by denomination and the respective winning symbol or 1104
number combinations for the winning tickets; 1105

(6) The cost per play; 1106

(7) The serial number of the game. 1107

(UU) (1) "Skill-based amusement machine" means a 1108
mechanical, video, digital, or electronic device that rewards 1109
the player or players, if at all, only with merchandise prizes 1110
or with redeemable vouchers redeemable only for merchandise 1111
prizes, provided that with respect to rewards for playing the 1112
game all of the following apply: 1113

(a) The wholesale value of a merchandise prize awarded as 1114
a result of the single play of a machine does not exceed ten 1115
dollars; 1116

(b) Redeemable vouchers awarded for any single play of a 1117
machine are not redeemable for a merchandise prize with a 1118
wholesale value of more than ten dollars; 1119

(c) Redeemable vouchers are not redeemable for a 1120
merchandise prize that has a wholesale value of more than ten 1121
dollars times the fewest number of single plays necessary to 1122
accrue the redeemable vouchers required to obtain that prize; 1123
and 1124

(d) Any redeemable vouchers or merchandise prizes are 1125
distributed at the site of the skill-based amusement machine at 1126
the time of play. 1127

A card for the purchase of gasoline is a redeemable 1128
voucher for purposes of division (UU) (1) of this section even if 1129
the skill-based amusement machine for the play of which the card 1130
is awarded is located at a place where gasoline may not be 1131
legally distributed to the public or the card is not redeemable 1132
at the location of, or at the time of playing, the skill-based 1133
amusement machine. 1134

(2) A device shall not be considered a skill-based 1135
amusement machine and shall be considered a slot machine if it 1136
pays cash or one or more of the following apply: 1137

(a) The ability of a player to succeed at the game is 1138
impacted by the number or ratio of prior wins to prior losses of 1139
players playing the game. 1140

(b) Any reward of redeemable vouchers is not based solely 1141
on the player achieving the object of the game or the player's 1142

score; 1143

(c) The outcome of the game, or the value of the 1144
redeemable voucher or merchandise prize awarded for winning the 1145
game, can be controlled by a source other than any player 1146
playing the game. 1147

(d) The success of any player is or may be determined by a 1148
chance event that cannot be altered by player actions. 1149

(e) The ability of any player to succeed at the game is 1150
determined by game features not visible or known to the player. 1151

(f) The ability of the player to succeed at the game is 1152
impacted by the exercise of a skill that no reasonable player 1153
could exercise. 1154

(3) All of the following apply to any machine that is 1155
operated as described in division (UU) (1) of this section: 1156

(a) As used in division (UU) of this section, "game" and 1157
"play" mean one event from the initial activation of the machine 1158
until the results of play are determined without payment of 1159
additional consideration. An individual utilizing a machine that 1160
involves a single game, play, contest, competition, or 1161
tournament may be awarded redeemable vouchers or merchandise 1162
prizes based on the results of play. 1163

(b) Advance play for a single game, play, contest, 1164
competition, or tournament participation may be purchased. The 1165
cost of the contest, competition, or tournament participation 1166
may be greater than a single noncontest, competition, or 1167
tournament play. 1168

(c) To the extent that the machine is used in a contest, 1169
competition, or tournament, that contest, competition, or 1170

tournament has a defined starting and ending date and is open to 1171
participants in competition for scoring and ranking results 1172
toward the awarding of redeemable vouchers or merchandise prizes 1173
that are stated prior to the start of the contest, competition, 1174
or tournament. 1175

(4) For purposes of division (UU) (1) of this section, the 1176
mere presence of a device, such as a pin-setting, ball- 1177
releasing, or scoring mechanism, that does not contribute to or 1178
affect the outcome of the play of the game does not make the 1179
device a skill-based amusement machine. 1180

(VV) "Merchandise prize" means any item of value, but 1181
shall not include any of the following: 1182

(1) Cash, gift cards, or any equivalent thereof; 1183

(2) Plays on games of chance, state lottery tickets, or 1184
bingo; 1185

(3) Firearms, tobacco, or alcoholic beverages; or 1186

(4) A redeemable voucher that is redeemable for any of the 1187
items listed in division (VV) (1), (2), or (3) of this section. 1188

(WW) "Redeemable voucher" means any ticket, token, coupon, 1189
receipt, or other noncash representation of value. 1190

(XX) "Pool not conducted for profit" means a scheme in 1191
which a participant gives a valuable consideration for a chance 1192
to win a prize and the total amount of consideration wagered is 1193
distributed to a participant or participants. 1194

(YY) "Sporting organization" means a hunting, fishing, or 1195
trapping organization, other than a college or high school 1196
fraternity or sorority, that is not organized for profit, that 1197
is affiliated with a state or national sporting organization, 1198

including but not limited to, the league of Ohio sportsmen, and 1199
that has been in continuous existence in this state for a period 1200
of three years. 1201

(ZZ) "Community action agency" has the same meaning as in 1202
section 122.66 of the Revised Code. 1203

(AAA) (1) "Sweepstakes terminal device" means a mechanical, 1204
video, digital, or electronic machine or device that is owned, 1205
leased, or otherwise possessed by any person conducting a 1206
sweepstakes, or by that person's partners, affiliates, 1207
subsidiaries, or contractors, that is intended to be used by a 1208
sweepstakes participant, and that is capable of displaying 1209
information on a screen or other mechanism. A device is a 1210
sweepstakes terminal device if any of the following apply: 1211

(a) The device uses a simulated game terminal as a 1212
representation of the prizes associated with the results of the 1213
sweepstakes entries. 1214

(b) The device utilizes software such that the simulated 1215
game influences or determines the winning of or value of the 1216
prize. 1217

(c) The device selects prizes from a predetermined finite 1218
pool of entries. 1219

(d) The device utilizes a mechanism that reveals the 1220
content of a predetermined sweepstakes entry. 1221

(e) The device predetermines the prize results and stores 1222
those results for delivery at the time the sweepstakes entry 1223
results are revealed. 1224

(f) The device utilizes software to create a game result. 1225

(g) The device reveals the prize incrementally, even 1226

though the device does not influence the awarding of the prize 1227
or the value of any prize awarded. 1228

(h) The device determines and associates the prize with an 1229
entry or entries at the time the sweepstakes is entered. 1230

(2) As used in this division and in section 2915.02 of the 1231
Revised Code: 1232

(a) "Enter" means the act by which a person becomes 1233
eligible to receive any prize offered in a sweepstakes. 1234

(b) "Entry" means one event from the initial activation of 1235
the sweepstakes terminal device until all the sweepstakes prize 1236
results from that activation are revealed. 1237

(c) "Prize" means any gift, award, gratuity, good, 1238
service, credit, reward, or any other thing of value that may be 1239
transferred to a person, whether possession of the prize is 1240
actually transferred, or placed on an account or other record as 1241
evidence of the intent to transfer the prize. 1242

(d) "Sweepstakes terminal device facility" means any 1243
location in this state where a sweepstakes terminal device is 1244
provided to a sweepstakes participant, except as provided in 1245
division (G) of section 2915.02 of the Revised Code. 1246

(BBB) "Sweepstakes" means any game, contest, advertising 1247
scheme or plan, or other promotion where consideration is not 1248
required for a person to enter to win or become eligible to 1249
receive any prize, the determination of which is based upon 1250
chance. "Sweepstakes" does not include bingo as authorized under 1251
this chapter, pari-mutuel wagering as authorized by Chapter 1252
3769. of the Revised Code, lotteries conducted by the state 1253
lottery commission as authorized by Chapter 3770. of the Revised 1254
Code, internet gambling as authorized by Chapter 3771. of the 1255

Revised Code, and casino gaming as authorized by Chapter 3772. 1256
of the Revised Code. 1257

(CCC) (1) "Electronic instant bingo" means a form of bingo 1258
that consists of an electronic or digital representation of 1259
instant bingo in which a participant wins a prize if the 1260
participant's electronic instant bingo ticket contains a 1261
combination of numbers or symbols that was designated in advance 1262
as a winning combination, and to which all of the following 1263
apply: 1264

(a) Each deal has a predetermined, finite number of 1265
winning and losing tickets and a predetermined prize amount and 1266
deal structure, provided that there may be multiple winning 1267
combinations in each deal and multiple winning tickets. 1268

(b) Each electronic instant bingo ticket within a deal has 1269
a unique serial number that is not regenerated. 1270

(c) Each electronic instant bingo ticket within a deal is 1271
sold for the same price. 1272

(d) After a participant purchases an electronic instant 1273
bingo ticket, the combination of numbers or symbols on the 1274
ticket is revealed to the participant. 1275

(e) The reveal of numbers or symbols on the ticket may 1276
incorporate an entertainment or bonus theme, provided that the 1277
reveal does not include spinning reels that resemble a slot 1278
machine. 1279

(f) The reveal theme, if any, does not require additional 1280
consideration or award any prize other than any predetermined 1281
prize associated with the electronic instant bingo ticket. 1282

(2) "Electronic instant bingo" shall not include any of 1283

the following:	1284
(a) Any game, entertainment, or bonus theme that replicates or simulates any of the following:	1285 1286
(i) The gambling games of keno, blackjack, roulette, poker, craps, other casino-style table games;	1287 1288
(ii) Horse racing;	1289
(iii) Gambling games offered in this state on slot machines or video lottery terminals. As used in this division, "video lottery terminal" has the same meaning as in section 3770.21 of the Revised Code.	1290 1291 1292 1293
(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;	1294 1295 1296 1297 1298 1299 1300
(c) Any device that includes a coin or token slot, tray, or hopper and the ability to dispense coins, cash, tokens, or anything of value other than a credit ticket voucher.	1301 1302 1303
(DDD) "Electronic instant bingo system" means both of the following:	1304 1305
(1) A mechanical, electronic, digital, or video device and associated software to which all of the following apply:	1306 1307
(a) It is used by not more than one player at a time to play electronic instant bingo on a single screen that is physically connected to the device;	1308 1309 1310

(b) It is located on the premises of the principal place of business of a veteran's or fraternal organization that holds a type II or type III bingo license to conduct electronic instant bingo at that location issued under section 2915.08 of the Revised Code.

(2) Any associated equipment or software used to manage, monitor, or document any aspect of electronic instant bingo.

(EEE) "Online sweepstakes game" means a game, contest, or promotion to which all of the following apply:

(1) It is available on the internet, through a mobile application, through a computer terminal, or through another similar device.

(2) It utilizes a dual-currency system of payment that allows a player to exchange the currency for a cash prize, cash award, or cash equivalent, or for a chance to win a cash prize, cash award, or cash equivalent.

(3) It simulates a gambling game, including any of the following:

(a) Bingo;

(b) Wagering on horse racing;

(c) Lottery gaming conducted under Chapter 3770. of the Revised Code, including lottery sports gaming and video lottery terminal gaming;

(d) Internet gambling, as defined in section 3771.01 of the Revised Code;

(e) Casino gaming, as defined in section 3772.01 of the Revised Code;

<u>(f) Sports gaming, as defined in section 3775.01 of the</u>	1338
<u>Revised Code;</u>	1339
<u>(g) Any game of chance.</u>	1340
<u>(4) It is not a form of gambling expressly permitted by</u>	1341
<u>law.</u>	1342
Sec. 2915.02. (A) No person shall do any of the following:	1343
(1) Engage in bookmaking, or knowingly engage in conduct	1344
that facilitates bookmaking;	1345
(2) Establish, promote, or operate or knowingly engage in	1346
conduct that facilitates any game of chance conducted for profit	1347
or any scheme of chance;	1348
(3) Knowingly procure, transmit, exchange, or engage in	1349
conduct that facilitates the procurement, transmission, or	1350
exchange of information for use in establishing odds or	1351
determining winners in connection with bookmaking or with any	1352
game of chance conducted for profit or any scheme of chance;	1353
(4) Engage in betting or in playing any scheme or game of	1354
chance as a substantial source of income or livelihood;	1355
(5) Conduct, or participate in the conduct of, a	1356
sweepstakes with the use of a sweepstakes terminal device at a	1357
sweepstakes terminal device facility and either:	1358
(a) Give to another person any item described in division	1359
(VV) (1), (2), (3), or (4) of section 2915.01 of the Revised Code	1360
as a prize for playing or participating in a sweepstakes; or	1361
(b) Give to another person any merchandise prize, or a	1362
redeemable voucher for a merchandise prize, the wholesale value	1363
of which is in excess of ten dollars and which is awarded as a	1364

single entry for playing or participating in a sweepstakes. 1365
Redeemable vouchers shall not be redeemable for a merchandise 1366
prize that has a wholesale value of more than ten dollars. 1367

(6) Conduct, or participate in the conduct of, a 1368
sweepstakes with the use of a sweepstakes terminal device at a 1369
sweepstakes terminal device facility without first obtaining a 1370
current annual "certificate of registration" from the attorney 1371
general as required by division (F) of this section; 1372

(7) Conduct, or participate in the conduct of, a 1373
sweepstakes in the form of an online sweepstakes game; 1374

(8) With purpose to violate division (A) (1), (2), (3), 1375
(4), (5), ~~or~~ (6), or (7) of this section, acquire, possess, 1376
control, or operate any gambling device. 1377

(B) For purposes of division (A) (1) of this section, a 1378
person facilitates bookmaking if the person in any way knowingly 1379
aids an illegal bookmaking operation, including, without 1380
limitation, placing a bet with a person engaged in or 1381
facilitating illegal bookmaking. For purposes of division (A) (2) 1382
of this section, a person facilitates a game of chance conducted 1383
for profit or a scheme of chance if the person in any way 1384
knowingly aids in the conduct or operation of any such game or 1385
scheme, including, without limitation, playing any such game or 1386
scheme. 1387

(C) This section does not prohibit conduct in connection 1388
with gambling expressly permitted by law. 1389

(D) This section does not apply to any of the following: 1390

(1) Games of chance, if all of the following apply: 1391

(a) The games of chance are not craps for money or 1392

roulette for money. 1393

(b) The games of chance are conducted by a charitable 1394
organization that is, and has received from the internal revenue 1395
service a determination letter that is currently in effect, 1396
stating that the organization is, exempt from federal income 1397
taxation under subsection 501(a) and described in subsection 1398
501(c) (3) of the Internal Revenue Code. 1399

(c) The games of chance are conducted at festivals of the 1400
charitable organization that are conducted not more than a total 1401
of five days a calendar year, and are conducted on premises 1402
owned by the charitable organization for a period of no less 1403
than one year immediately preceding the conducting of the games 1404
of chance, on premises leased from a governmental unit, or on 1405
premises that are leased from a veteran's or fraternal 1406
organization and that have been owned by the lessor veteran's or 1407
fraternal organization for a period of no less than one year 1408
immediately preceding the conducting of the games of chance. 1409

A charitable organization shall not lease premises from a 1410
veteran's or fraternal organization to conduct a festival 1411
described in division (D) (1) (c) of this section if the veteran's 1412
or fraternal organization already has leased the premises twelve 1413
times during the preceding year to charitable organizations for 1414
that purpose. If a charitable organization leases premises from 1415
a veteran's or fraternal organization to conduct a festival 1416
described in division (D) (1) (c) of this section, the charitable 1417
organization shall not pay a rental rate for the premises per 1418
day of the festival that exceeds the rental rate per bingo 1419
session that a charitable organization may pay under division 1420
(B) (1) of section 2915.09 of the Revised Code when it leases 1421
premises from another charitable organization to conduct bingo 1422

games. 1423

(d) All of the money or assets received from the games of 1424
chance after deduction only of prizes paid out during the 1425
conduct of the games of chance are used by, or given, donated, 1426
or otherwise transferred to, any organization that is described 1427
in subsection 509(a)(1), 509(a)(2), or 509(a)(3) of the Internal 1428
Revenue Code and is either a governmental unit or an 1429
organization that is tax exempt under subsection 501(a) and 1430
described in subsection 501(c)(3) of the Internal Revenue Code; 1431

(e) The games of chance are not conducted during, or 1432
within ten hours of, a bingo game conducted for amusement 1433
purposes only pursuant to section 2915.12 of the Revised Code. 1434

No person shall receive any commission, wage, salary, 1435
reward, tip, donation, gratuity, or other form of compensation, 1436
directly or indirectly, for operating or assisting in the 1437
operation of any game of chance. 1438

(2) Any tag fishing tournament operated under a permit 1439
issued under section 1533.92 of the Revised Code, as "tag 1440
fishing tournament" is defined in section 1531.01 of the Revised 1441
Code; 1442

(3) Bingo conducted by a charitable organization that 1443
holds a license issued under section 2915.08 of the Revised 1444
Code. 1445

(E) Division (D) of this section shall not be construed to 1446
authorize the sale, lease, or other temporary or permanent 1447
transfer of the right to conduct games of chance, as granted by 1448
that division, by any charitable organization that is granted 1449
that right. 1450

(F) Any person desiring to conduct, or participate in the 1451

conduct of, a sweepstakes with the use of a sweepstakes terminal 1452
device at a sweepstakes terminal device facility shall first 1453
register with the office of the attorney general and obtain an 1454
annual certificate of registration by providing a filing fee of 1455
two hundred dollars and all information as required by rule 1456
adopted under division (H) of this section. Not later than the 1457
tenth day of each month, each sweepstakes terminal device 1458
operator shall file a sweepstakes terminal device monthly report 1459
with the attorney general and provide a filing fee of fifty 1460
dollars and all information required by rule adopted under 1461
division (H) of this section. All information provided to the 1462
attorney general under this division shall be available to law 1463
enforcement upon request. 1464

(G) A person may apply to the attorney general, on a form 1465
prescribed by the attorney general, for a certificate of 1466
compliance that the person is not operating a sweepstakes 1467
terminal device facility. The form shall require the person to 1468
include the address of the business location where sweepstakes 1469
terminal devices will be used and to make the following 1470
certifications: 1471

(1) That the person will not use more than two sweepstakes 1472
terminal devices at the business location; 1473

(2) That the retail value of sweepstakes prizes to be 1474
awarded at the business location using sweepstakes terminal 1475
devices during a reporting period will be less than three per 1476
cent of the gross revenue received at the business location 1477
during the reporting period; 1478

(3) That no other form of gaming except lottery ticket 1479
sales as authorized under Chapter 3770. of the Revised Code will 1480
be conducted at the business location or in an adjoining area of 1481

the business location; 1482

(4) That any sweepstakes terminal device at the business 1483
location will not allow any deposit of any money, coin, or 1484
token, or the use of any credit card, debit card, prepaid card, 1485
or any other method of similar payment to be used, directly or 1486
indirectly, to participate in a sweepstakes; 1487

(5) That notification of any prize will not take place on 1488
the same day as a participant's sweepstakes entry; and 1489

(6) That the person consents to provide any other 1490
information to the attorney general as required by rule adopted 1491
under division (H) of this section. 1492

The filing fee for a certificate of compliance is two 1493
hundred fifty dollars. The attorney general may charge up to an 1494
additional two hundred fifty dollars for reasonable expenses 1495
resulting from any investigation related to an application for a 1496
certificate of compliance. 1497

A certificate of compliance is effective for one year. The 1498
certificate holder may reapply for a certificate of compliance. 1499
A person issued a certificate of compliance shall file 1500
semiannual reports with the attorney general stating the number 1501
of sweepstakes terminal devices at the business location and 1502
that the retail value of prizes awarded at the business location 1503
using sweepstakes terminal devices is less than three per cent 1504
of the gross revenue received at the business location. 1505

(H) The attorney general shall adopt rules setting forth: 1506

(1) The required information to be submitted by persons 1507
conducting a sweepstakes with the use of a sweepstakes terminal 1508
device at a sweepstakes terminal device facility as described in 1509
division (F) of this section; and 1510

(2) The requirements pertaining to a certificate of 1511
compliance under division (G) of this section, which shall 1512
provide for a person to file a consolidated application and a 1513
consolidated semiannual report if a person has more than one 1514
business location. 1515

The attorney general shall issue a certificate of 1516
registration or a certificate of compliance to all persons who 1517
have successfully satisfied the applicable requirements of this 1518
section. The attorney general shall post online a registry of 1519
all properly registered and certified sweepstakes terminal 1520
device operators. 1521

(I) The attorney general may refuse to issue an annual 1522
certificate of registration or certificate of compliance to any 1523
person or, if one has been issued, the attorney general may 1524
revoke a certificate of registration or a certificate of 1525
compliance if the applicant has provided any information to the 1526
attorney general as part of a registration, certification, 1527
monthly report, semiannual report, or any other information that 1528
is materially false or misleading, or if the applicant or any 1529
officer, partner, or owner of five per cent or more interest in 1530
the applicant has violated any provision of this chapter. 1531

(J) The attorney general may take any necessary and 1532
reasonable action to determine a violation of this chapter, 1533
including requesting documents and information, performing 1534
inspections of premises, or requiring the attendance of any 1535
person at an examination under oath. 1536

(K) Whoever violates this section is guilty of gambling, a 1537
misdemeanor of the first degree. If the offender previously has 1538
been convicted of any gambling offense, gambling is a felony of 1539
the fifth degree. Notwithstanding this division, failing to file 1540

a sweepstakes terminal device monthly report as required by 1541
division (F) of this section or the semiannual report required 1542
by division (G) of this section is a misdemeanor of the first 1543
degree. 1544

Sec. 3123.90. (A) As used in this section: 1545

(1) "Casino facility," "casino operator," and "management 1546
company" have the meanings defined in section 3772.01 of the 1547
Revised Code. 1548

(2) "Sports gaming proprietor" has the meaning defined in 1549
section 3775.01 of the Revised Code. 1550

(3) "Internet gambling operator" has the meaning defined 1551
in section 3771.01 of the Revised Code. 1552

(B) The department of job and family services shall 1553
develop and implement a real time data match program with each 1554
casino facility's casino operator or management company ~~and,~~ 1555
with each sports gaming proprietor, and with each internet 1556
gaming operator to identify obligors who are subject to a final 1557
and enforceable determination of default made under sections 1558
3123.01 to 3123.07 of the Revised Code. 1559

(C) Upon the data match program's implementation, if a 1560
person receives a payout of winnings at a casino facility ~~or,~~ 1561
from sports gaming, or from internet gambling in an amount for 1562
which reporting to the internal revenue service of the amount is 1563
required by section 6041 of the Internal Revenue Code, as 1564
amended, the casino operator, management company, ~~or~~ sports 1565
gaming proprietor, or internet gambling operator shall refer to 1566
the data match program to determine if the person entitled to 1567
the winnings is in default under a support order. If the data 1568
match program indicates that the person is in default, the 1569

casino operator, management company, ~~or~~ sports gaming 1570
proprietor, or internet gambling operator shall withhold from 1571
the person's winnings an amount sufficient to satisfy any past 1572
due support owed by the obligor identified in the data match up 1573
to the amount of the winnings. 1574

(D) Not later than fourteen days after withholding the 1575
amount, the casino operator, management company, ~~or~~ sports 1576
gaming proprietor, or internet gambling operator shall 1577
electronically transmit any amount withheld to the department as 1578
payment on the support obligation. 1579

(E) The department, in consultation with the Ohio casino 1580
control commission, may adopt rules under Chapter 119. of the 1581
Revised Code as are necessary for implementation of this 1582
section. 1583

Sec. 3769.08. (A) Any person holding a permit to conduct a 1584
horse-racing meeting may provide a place in the race meeting 1585
grounds or enclosure at which the permit holder may conduct and 1586
supervise the pari-mutuel system of wagering by patrons of legal 1587
age on the live racing programs and simulcast racing programs 1588
conducted by the permit holder. 1589

The pari-mutuel method of wagering upon the live racing 1590
programs and simulcast racing programs held at or conducted 1591
within such race track, and at the time of such horse-racing 1592
meeting, or at other times authorized by the state racing 1593
commission, shall not be unlawful. No other place, except that 1594
provided and designated by the permit holder and except as 1595
provided in section 3769.26 of the Revised Code, nor any other 1596
method or system of betting or wagering on live racing programs 1597
and simulcast racing programs, except the pari-mutuel system, 1598
shall be used or permitted by the permit holder; nor, except as 1599

provided in section 3769.089 or 3769.26 of the Revised Code, 1600
shall the pari-mutuel system of wagering be conducted by the 1601
permit holder on any races except the races at the race track, 1602
grounds, or enclosure for which the person holds a permit. ~~Each~~ 1603

For all purposes under this chapter, "the total of all 1604
moneys wagered" on a racing program does not include the value 1605
of any promotional gaming credit wagered by the patron. When 1606
issuance of a promotional gaming credit requires money exchanged 1607
as a match from the patron, the excludible portion of the 1608
promotional credit does not include the portion of the wager 1609
purchased by the patron. As used in this division, "promotional 1610
gaming credit" means a credit, discount, or other similar item 1611
issued to a patron to enable the placement of, or increase in, a 1612
wager. 1613

Each permit holder may retain as a commission an amount 1614
not to exceed eighteen per cent of the total of all moneys 1615
wagered on live racing programs and simulcast racing programs. 1616

The pari-mutuel wagering authorized by this section is 1617
subject to sections 3769.25 to 3769.28 of the Revised Code. 1618

(B) At the close of each racing day, each permit holder 1619
authorized to conduct thoroughbred racing, out of the amount 1620
retained on that day by the permit holder, shall pay in the 1621
manner prescribed under section 3769.103 of the Revised Code, as 1622
a tax, a sum equal to the following percentages of the total of 1623
all moneys wagered on live racing programs on that day and shall 1624
separately compute and pay in the manner prescribed under 1625
section 3769.103 of the Revised Code, as a tax, a sum equal to 1626
the following percentages of the total of all money wagered on 1627
simulcast racing programs on that day: 1628

(1) One per cent of the first two hundred thousand dollars 1629
wagered, or any part of that amount; 1630

(2) Two per cent of the next one hundred thousand dollars 1631
wagered, or any part of that amount; 1632

(3) Three per cent of the next one hundred thousand 1633
dollars wagered, or any part of that amount; 1634

(4) Four per cent of all sums over four hundred thousand 1635
dollars wagered. 1636

Except as otherwise provided in section 3769.089 of the 1637
Revised Code, each permit holder authorized to conduct 1638
thoroughbred racing shall use for purse money a sum equal to 1639
fifty per cent of the pari-mutuel revenues retained by the 1640
permit holder as a commission after payment of the state tax. 1641
This fifty per cent payment shall be in addition to the purse 1642
distribution from breakage specified in this section. 1643

Subject to division (M) of this section, from the moneys 1644
paid to the tax commissioner by thoroughbred racing permit 1645
holders, one-half of one per cent of the total of all moneys so 1646
wagered on a racing day shall be paid into the Ohio fairs fund 1647
created by section 3769.082 of the Revised Code, one and one- 1648
eighth per cent of the total of all moneys so wagered on a 1649
racing day shall be paid into the Ohio thoroughbred race fund 1650
created by section 3769.083 of the Revised Code, and one-quarter 1651
of one per cent of the total of all moneys wagered on a racing 1652
day by each permit holder shall be paid into the state racing 1653
commission operating fund created by section 3769.03 of the 1654
Revised Code. The required payment to the state racing 1655
commission operating fund does not apply to county and 1656
independent fairs and agricultural societies. The remaining 1657

moneys may be retained by the permit holder, except as provided 1658
in this section with respect to the odd cents redistribution. 1659
Amounts paid into the nursing home franchise permit fee fund 1660
pursuant to this section and section 3769.26 of the Revised Code 1661
shall be used solely for the support of the PASSPORT program as 1662
determined in appropriations made by the general assembly. If 1663
the PASSPORT program is abolished, the amount that would have 1664
been paid to the nursing home franchise permit fee fund under 1665
this chapter shall be paid to the general revenue fund of the 1666
state. As used in this chapter, "PASSPORT program" has the same 1667
meaning as in section 173.51 of the Revised Code. 1668

The total amount paid to the Ohio thoroughbred race fund 1669
under this section and division (A) of section 3769.087 of the 1670
Revised Code shall not exceed by more than six per cent the 1671
total amount paid to this fund under this section and division 1672
(A) of that section during the immediately preceding calendar 1673
year. 1674

Each year, the total amount calculated for payment into 1675
the Ohio fairs fund under this division, division (C) of this 1676
section, and division (A) of section 3769.087 of the Revised 1677
Code shall be an amount calculated using the percentages 1678
specified in this division, division (C) of this section, and 1679
division (A) of section 3769.087 of the Revised Code. 1680

A permit holder may contract with a thoroughbred 1681
horsemen's organization for the organization to act as a 1682
representative of all thoroughbred owners and trainers 1683
participating in a horse-racing meeting conducted by the permit 1684
holder. A "thoroughbred horsemen's organization" is any 1685
corporation or association that represents, through membership 1686
or otherwise, more than one-half of the aggregate of all 1687

thoroughbred owners and trainers who were licensed and actively 1688
participated in racing within this state during the preceding 1689
calendar year. Except as otherwise provided in this paragraph, 1690
any moneys received by a thoroughbred horsemen's organization 1691
shall be used exclusively for the benefit of thoroughbred owners 1692
and trainers racing in this state through the administrative 1693
purposes of the organization, benevolent activities on behalf of 1694
the horsemen, promotion of the horsemen's rights and interests, 1695
and promotion of equine research. A thoroughbred horsemen's 1696
organization may expend not more than an aggregate of five per 1697
cent of its annual gross receipts, or a larger amount as 1698
approved by the organization, for dues, assessments, and other 1699
payments to all other local, national, or international 1700
organizations having as their primary purposes the promotion of 1701
thoroughbred horse racing, thoroughbred horsemen's rights, and 1702
equine research. 1703

(C) Except as otherwise provided in division (B) of this 1704
section, at the close of each racing day, each permit holder 1705
authorized to conduct harness or quarter horse racing, out of 1706
the amount retained that day by the permit holder, shall pay in 1707
the manner prescribed under section 3769.103 of the Revised 1708
Code, as a tax, a sum equal to the following percentages of the 1709
total of all moneys wagered on live racing programs and shall 1710
separately compute and pay in the manner prescribed under 1711
section 3769.103 of the Revised Code, as a tax, a sum equal to 1712
the following percentages of the total of all money wagered on 1713
simulcast racing programs on that day: 1714

(1) One per cent of the first two hundred thousand dollars 1715
wagered, or any part of that amount; 1716

(2) Two per cent of the next one hundred thousand dollars 1717

wagered, or any part of that amount; 1718

(3) Three per cent of the next one hundred thousand 1719
dollars wagered, or any part of that amount; 1720

(4) Four per cent of all sums over four hundred thousand 1721
dollars wagered. 1722

Except as otherwise provided in division (B) and subject 1723
to division (M) of this section, from the moneys paid to the tax 1724
commissioner by permit holders authorized to conduct harness or 1725
quarter horse racing, one-half of one per cent of all moneys 1726
wagered on that racing day shall be paid into the Ohio fairs 1727
fund; from the moneys paid to the tax commissioner by permit 1728
holders authorized to conduct harness racing, five-eighths of 1729
one per cent of all moneys wagered on that racing day shall be 1730
paid into the Ohio standardbred development fund; and from the 1731
moneys paid to the tax commissioner by permit holders authorized 1732
to conduct quarter horse racing, five-eighths of one per cent of 1733
all moneys wagered on that racing day shall be paid into the 1734
Ohio thoroughbred race fund to support quarter horse development 1735
and purses. 1736

(D) In addition, subject to division (M) of this section, 1737
beginning on January 1, 1996, from the money paid to the tax 1738
commissioner as a tax under this section and division (A) of 1739
section 3769.087 of the Revised Code by harness horse permit 1740
holders, one-half of one per cent of the amount wagered on a 1741
racing day shall be paid into the Ohio standardbred development 1742
fund. Beginning January 1, 1998, the payment to the Ohio 1743
standardbred development fund required under this division does 1744
not apply to county agricultural societies or independent 1745
agricultural societies. 1746

The total amount paid to the Ohio standardbred development 1747
fund under this division, division (C) of this section, and 1748
division (A) of section 3769.087 of the Revised Code and the 1749
total amount paid to the Ohio thoroughbred race fund to support 1750
quarter horse development and purses under this division and 1751
division (A) of that section shall not exceed by more than six 1752
per cent the total amount paid into the fund under this 1753
division, division (C) of this section, and division (A) of 1754
section 3769.087 of the Revised Code in the immediately 1755
preceding calendar year. 1756

(E) Subject to division (M) of this section, from the 1757
money paid as a tax under this chapter by harness and quarter 1758
horse permit holders, one-quarter of one per cent of the total 1759
of all moneys wagered on a racing day by each permit holder 1760
shall be paid into the state racing commission operating fund 1761
created by section 3769.03 of the Revised Code. This division 1762
does not apply to county and independent fairs and agricultural 1763
societies. 1764

(F) Except as otherwise provided in section 3769.089 of 1765
the Revised Code, each permit holder authorized to conduct 1766
harness racing shall pay to the harness horsemen's purse pool a 1767
sum equal to fifty per cent of the pari-mutuel revenues retained 1768
by the permit holder as a commission after payment of the state 1769
tax. This fifty per cent payment is to be in addition to the 1770
purse distribution from breakage specified in this section. 1771

(G) In addition, each permit holder authorized to conduct 1772
harness racing shall be allowed to retain the odd cents of all 1773
redistribution to be made on all mutual contributions exceeding 1774
a sum equal to the next lowest multiple of ten. 1775

Forty per cent of that portion of that total sum of such 1776

odd cents shall be used by the permit holder for purse money for 1777
Ohio sired, bred, and owned colts, for purse money for Ohio bred 1778
horses, and for increased purse money for horse races. Upon the 1779
formation of the corporation described in section 3769.21 of the 1780
Revised Code to establish a harness horsemen's health and 1781
retirement fund, twenty-five per cent of that portion of that 1782
total sum of odd cents shall be paid at the close of each racing 1783
day by the permit holder to that corporation to establish and 1784
fund the health and retirement fund. Until that corporation is 1785
formed, that twenty-five per cent shall be paid at the close of 1786
each racing day by the permit holder to the tax commissioner or 1787
the tax commissioner's agent in the county seat of the county in 1788
which the permit holder operates race meetings. The remaining 1789
thirty-five per cent of that portion of that total sum of odd 1790
cents shall be retained by the permit holder. 1791

(H) In addition, each permit holder authorized to conduct 1792
thoroughbred racing shall be allowed to retain the odd cents of 1793
all redistribution to be made on all mutuel contributions 1794
exceeding a sum equal to the next lowest multiple of ten. Twenty 1795
per cent of that portion of that total sum of such odd cents 1796
shall be used by the permit holder for increased purse money for 1797
horse races. Upon the formation of the corporation described in 1798
section 3769.21 of the Revised Code to establish a thoroughbred 1799
horsemen's health and retirement fund, forty-five per cent of 1800
that portion of that total sum of odd cents shall be paid at the 1801
close of each racing day by the permit holder to that 1802
corporation to establish and fund the health and retirement 1803
fund. Until that corporation is formed, that forty-five per cent 1804
shall be paid by the permit holder to the tax commissioner or 1805
the tax commissioner's agent in the county seat of the county in 1806
which the permit holder operates race meetings, at the close of 1807

each racing day. The remaining thirty-five per cent of that 1808
portion of that total sum of odd cents shall be retained by the 1809
permit holder. 1810

(I) In addition, each permit holder authorized to conduct 1811
quarter horse racing shall be allowed to retain the odd cents of 1812
all redistribution to be made on all mutuel contributions 1813
exceeding a sum equal to the next lowest multiple of ten, 1814
subject to a tax of twenty-five per cent on that portion of the 1815
total sum of such odd cents that is in excess of two thousand 1816
dollars during a calendar year, which tax shall be paid at the 1817
close of each racing day by the permit holder to the tax 1818
commissioner or the tax commissioner's agent in the county seat 1819
of the county within which the permit holder operates race 1820
meetings. Forty per cent of that portion of that total sum of 1821
such odd cents shall be used by the permit holder for increased 1822
purse money for horse races. The remaining thirty-five per cent 1823
of that portion of that total sum of odd cents shall be retained 1824
by the permit holder. 1825

(J) (1) To encourage the improvement of racing facilities 1826
for the benefit of the public, breeders, and horse owners, and 1827
to increase the revenue to the state from the increase in pari- 1828
mutuel wagering resulting from those improvements, the taxes 1829
paid by a permit holder to the state as provided for in this 1830
chapter shall be reduced by three-fourths of one per cent of the 1831
total amount wagered for those permit holders who make capital 1832
improvements to existing race tracks or construct new race 1833
tracks. The percentage of the reduction that may be taken each 1834
racing day shall equal seventy-five per cent of the taxes levied 1835
under divisions (B) and (C) of this section and section 3769.087 1836
of the Revised Code, and division (F) (2) of section 3769.26 of 1837
the Revised Code, as applicable, divided by the calculated 1838

amount each fund should receive under divisions (B) and (C) of 1839
this section and section 3769.087 of the Revised Code, and 1840
division (F) (2) of section 3769.26 of the Revised Code and the 1841
reduction provided for in this division. If the resulting 1842
percentage is less than one, that percentage shall be multiplied 1843
by the amount of the reduction provided for in this division. 1844
Otherwise, the permit holder shall receive the full reduction 1845
provided for in this division. The amount of the allowable 1846
reduction not received shall be carried forward and applied 1847
against future tax liability. After any reductions expire, any 1848
reduction carried forward shall be treated as a reduction as 1849
provided for in this division. 1850

If more than one permit holder is authorized to conduct 1851
racing at the facility that is being built or improved, the cost 1852
of the new race track or capital improvement shall be allocated 1853
between or among all the permit holders in the ratio that the 1854
permit holders' number of racing days bears to the total number 1855
of racing days conducted at the facility. 1856

A reduction for a new race track or a capital improvement 1857
shall start from the day racing is first conducted following the 1858
date actual construction of the new race track or each capital 1859
improvement is completed and the construction cost has been 1860
approved by the racing commission, unless otherwise provided in 1861
this section. A reduction for a new race track or a capital 1862
improvement shall continue for a period of twenty-five years for 1863
new race tracks and for fifteen years for capital improvements 1864
if the construction of the capital improvement or new race track 1865
commenced prior to March 29, 1988, and for a period of ten years 1866
for new race tracks or capital improvements if the construction 1867
of the capital improvement or new race track commenced on or 1868
after March 29, 1988, but before June 6, 2001, or until the 1869

total tax reduction reaches seventy per cent of the approved 1870
cost of the new race track or capital improvement, as allocated 1871
to each permit holder, whichever occurs first. A reduction for a 1872
new race track or a capital improvement approved after June 6, 1873
2001, shall continue until the total tax reduction reaches one 1874
hundred per cent of the approved cost of the new race track or 1875
capital improvement, as allocated to each permit holder. 1876

A reduction granted for a new race track or a capital 1877
improvement, the application for which was approved by the 1878
racing commission after March 29, 1988, but before June 6, 2001, 1879
shall not commence nor shall the ten-year period begin to run 1880
until all prior tax reductions with respect to the same race 1881
track have ended. The total tax reduction because of capital 1882
improvements shall not during any one year exceed for all permit 1883
holders using any one track three-fourths of one per cent of the 1884
total amount wagered, regardless of the number of capital 1885
improvements made. Several capital improvements to a race track 1886
may be consolidated in an application if the racing commission 1887
approved the application prior to March 29, 1988. No permit 1888
holder may receive a tax reduction for a capital improvement 1889
approved by the racing commission on or after March 29, 1988, at 1890
a race track until all tax reductions have ended for all prior 1891
capital improvements approved by the racing commission under 1892
this section or section 3769.20 of the Revised Code at that race 1893
track. If there are two or more permit holders operating 1894
meetings at the same track, they may consolidate their 1895
applications. The racing commission shall notify the tax 1896
commissioner when the reduction of tax begins and when it ends. 1897

Each fiscal year the racing commission shall submit a 1898
report to the tax commissioner, the office of budget and 1899
management, and the legislative service commission. The report 1900

shall identify each capital improvement project undertaken under 1901
this division and in progress at each race track, indicate the 1902
total cost of each project, state the tax reduction that 1903
resulted from each project during the immediately preceding 1904
fiscal year, estimate the tax reduction that will result from 1905
each project during the current fiscal year, state the total tax 1906
reduction that resulted from all such projects at all race 1907
tracks during the immediately preceding fiscal year, and 1908
estimate the total tax reduction that will result from all such 1909
projects at all race tracks during the current fiscal year. 1910

(2) In order to qualify for the reduction in tax, a permit 1911
holder shall apply to the racing commission in such form as the 1912
commission may require and shall provide full details of the new 1913
race track or capital improvement, including a schedule for its 1914
construction and completion, and set forth the costs and 1915
expenses incurred in connection with it. The racing commission 1916
shall not approve an application unless the permit holder shows 1917
that a contract for the new race track or capital improvement 1918
has been let under an unrestricted competitive bidding 1919
procedure, unless the contract is exempted by the controlling 1920
board because of its unusual nature. In determining whether to 1921
approve an application, the racing commission shall consider 1922
whether the new race track or capital improvement will promote 1923
the safety, convenience, and comfort of the racing public and 1924
horse owners and generally tend towards the improvement of 1925
racing in this state. 1926

(3) If a new race track or capital improvement is approved 1927
by the racing commission and construction has started, the tax 1928
reduction may be authorized by the commission upon presentation 1929
of copies of paid bills in excess of one hundred thousand 1930
dollars or ten per cent of the approved cost, whichever is 1931

greater. After the initial authorization, the permit holder 1932
shall present copies of paid bills. If the permit holder is in 1933
substantial compliance with the schedule for construction and 1934
completion of the new race track or capital improvement, the 1935
racing commission may authorize the continuation of the tax 1936
reduction upon the presentation of the additional paid bills. 1937
The total amount of the tax reduction authorized shall not 1938
exceed the percentage of the approved cost of the new race track 1939
or capital improvement specified in division (J) (1) of this 1940
section. The racing commission may terminate any tax reduction 1941
immediately if a permit holder fails to complete the new race 1942
track or capital improvement, or to substantially comply with 1943
the schedule for construction and completion of the new race 1944
track or capital improvement. If a permit holder fails to 1945
complete a new race track or capital improvement, the racing 1946
commission shall order the permit holder to repay to the state 1947
the total amount of tax reduced. The normal tax paid by the 1948
permit holder shall be increased by three-fourths of one per 1949
cent of the total amount wagered until the total amount of the 1950
additional tax collected equals the total amount of tax reduced. 1951

(4) As used in this section: 1952

(a) "Capital improvement" means an addition, replacement, 1953
or remodeling of a structural unit of a race track facility 1954
costing at least one hundred thousand dollars, including, but 1955
not limited to, the construction of barns used exclusively for 1956
the race track facility, backstretch facilities for horsemen, 1957
paddock facilities, new pari-mutuel and totalizator equipment 1958
and appurtenances to that equipment purchased by the track, new 1959
access roads, new parking areas, the complete reconstruction, 1960
reshaping, and leveling of the racing surface and appurtenances, 1961
the installation of permanent new heating or air conditioning, 1962

roof replacement or restoration, installations of a permanent 1963
nature forming a part of the track structure, and construction 1964
of buildings that are located on a permit holder's premises. 1965
"Capital improvement" does not include the cost of replacement 1966
of equipment that is not permanently installed, ordinary 1967
repairs, painting, and maintenance required to keep a race track 1968
facility in ordinary operating condition. 1969

(b) "New race track" includes the reconstruction of a race 1970
track damaged by fire or other cause that has been declared by 1971
the racing commission, as a result of the damage, to be an 1972
inadequate facility for the safe operation of horse racing. 1973

(c) "Approved cost" includes all debt service and interest 1974
costs that are associated with a capital improvement or new race 1975
track and that the racing commission approves for a tax 1976
reduction under division (J) of this section. 1977

(5) The racing commission shall not approve an application 1978
for a tax reduction under this section if it has reasonable 1979
cause to believe that the actions or negligence of the permit 1980
holder substantially contributed to the damage suffered by the 1981
track due to fire or other cause. The racing commission shall 1982
obtain any data or information available from a fire marshal, 1983
law enforcement official, or insurance company concerning any 1984
fire or other damage suffered by a track, prior to approving an 1985
application for a tax reduction. 1986

(6) The approved cost to which a tax reduction applies 1987
shall be determined by generally accepted accounting principles 1988
and verified by an audit of the permit holder's records upon 1989
completion of the project by the racing commission, or by an 1990
independent certified public accountant selected by the permit 1991
holder and approved by the commission. 1992

(K) No other license or excise tax or fee, except as 1993
provided in sections 3769.01 to 3769.14 of the Revised Code, 1994
shall be assessed or collected from such licensee by any county, 1995
township, district, municipal corporation, or other body having 1996
power to assess or collect a tax or fee. That portion of the tax 1997
paid under this section by permit holders for racing conducted 1998
at and during the course of an agricultural exposition or fair, 1999
and that portion of the tax that would have been paid by 2000
eligible permit holders into the nursing home franchise permit 2001
fee fund as a result of racing conducted at and during the 2002
course of an agricultural exposition or fair, shall be deposited 2003
into the state treasury to the credit of the horse racing tax 2004
fund, which is hereby created for the use of the agricultural 2005
societies of the several counties in which the taxes originate. 2006
The state racing commission shall determine eligible permit 2007
holders for purposes of the preceding sentence, taking into 2008
account the breed of horse, the racing dates, the geographic 2009
proximity to the fair, and the best interests of Ohio racing. On 2010
the first day of any month on which there is money in the fund, 2011
the tax commissioner shall provide for payment to the treasurer 2012
of each agricultural society the amount of the taxes collected 2013
under this section upon racing conducted at and during the 2014
course of any exposition or fair conducted by the society. 2015

(L) From the tax paid under this section by harness track 2016
permit holders, the tax commissioner shall pay into the Ohio 2017
thoroughbred race fund a sum equal to a percentage of the amount 2018
wagered upon which the tax is paid. The percentage shall be 2019
determined by the tax commissioner and shall be rounded to the 2020
nearest one-hundredth. The percentage shall be such that, when 2021
multiplied by the amount wagered upon which tax was paid by the 2022
harness track permit holders in the most recent year for which 2023

final figures are available, it results in a sum that 2024
substantially equals the same amount of tax paid by the tax 2025
commissioner during that year into the Ohio fairs fund from 2026
taxes paid by thoroughbred permit holders. This division does 2027
not apply to county and independent fairs and agricultural 2028
societies. 2029

(M) Twenty-five per cent of the taxes levied on 2030
thoroughbred racing permit holders, harness racing permit 2031
holders, and quarter horse racing permit holders under this 2032
section, division (A) of section 3769.087 of the Revised Code, 2033
and division (F) (2) of section 3769.26 of the Revised Code shall 2034
be paid into the nursing home franchise permit fee fund. The tax 2035
commissioner shall pay any money remaining, after the payment 2036
into the nursing home franchise permit fee fund and the 2037
reductions provided for in division (J) of this section and in 2038
section 3769.20 of the Revised Code, into the Ohio fairs fund, 2039
Ohio thoroughbred race fund, Ohio standardbred development fund, 2040
and state racing commission operating fund as prescribed in this 2041
section and division (A) of section 3769.087 of the Revised 2042
Code. The tax commissioner shall thereafter use and apply the 2043
balance of the money paid as a tax by any permit holder to cover 2044
any shortage in the accounts of such funds resulting from an 2045
insufficient payment as a tax by any other permit holder. 2046
Subject to section 3769.101 of the Revised Code, the moneys 2047
received by the tax commissioner shall be deposited monthly and 2048
paid by the tax commissioner into the funds to cover the total 2049
aggregate amount due from all permit holders to the funds, as 2050
calculated under this section and division (A) of section 2051
3769.087 of the Revised Code, as applicable. If, after the 2052
payment into the nursing home franchise permit fee fund, 2053
sufficient funds are not available from the tax deposited by the 2054

tax commissioner to pay the required amounts into the Ohio fairs 2055
fund, Ohio standardbred development fund, Ohio thoroughbred race 2056
fund, and the state racing commission operating fund, the tax 2057
commissioner shall prorate on a proportional basis the amount 2058
paid to each of the funds. Any shortage to the funds as a result 2059
of a proration shall be applied against future deposits for the 2060
same calendar year when funds are available. After this 2061
application, the tax commissioner shall pay any remaining money 2062
paid as a tax by all permit holders into the nursing home 2063
franchise permit fee fund. This division does not apply to 2064
permit holders conducting racing at the course of an 2065
agricultural exposition or fair as described in division (K) of 2066
this section. 2067

Sec. 3771.01. As used in this chapter: 2068

(A) "Applicant" means a person that applies to the Ohio 2069
casino control commission for a license under this chapter. 2070

(B) "Casino gaming" and "casino operator" have the same 2071
meanings as in section 3772.01 of the Revised Code. 2072

(C) "Commission" means the Ohio casino control commission. 2073

(D) "Internet gambling" means a form of gaming in which a 2074
wager on an internet gambling game is made and accepted through 2075
an internet gambling system. "Internet gambling" does not 2076
include any of the following: 2077

(1) Wagering on horse racing; 2078

(2) Lottery games authorized under Chapter 3770. of the 2079
Revised Code, including video lottery terminals and lottery 2080
sports gaming; 2081

(3) Casino gaming authorized under division (C) of Section 2082

<u>6 of Article XV, Ohio Constitution and Chapter 3772. of the</u>	2083
<u>Revised Code;</u>	2084
<u>(4) Fantasy contests authorized under Chapter 3774. of the</u>	2085
<u>Revised Code;</u>	2086
<u>(5) Sports gaming authorized under Chapter 3775. of the</u>	2087
<u>Revised Code.</u>	2088
<u>(E) "Internet gambling equipment" means any of the</u>	2089
<u>following that directly relate to or affect, or are used or</u>	2090
<u>consumed in, the operation of internet gambling:</u>	2091
<u>(1) Any mechanical, electronic, or other device,</u>	2092
<u>mechanism, or equipment;</u>	2093
<u>(2) Any software, application, components, or other goods;</u>	2094
<u>(3) Anything to be installed or used on a patron's</u>	2095
<u>personal computer or mobile device.</u>	2096
<u>(F) "Internet gambling game" means a game, event,</u>	2097
<u>happening, or other matter used to display the outcome of a</u>	2098
<u>wager placed in the course of internet gambling, as authorized</u>	2099
<u>by the commission by rule. "Internet gambling game" includes</u>	2100
<u>both of the following:</u>	2101
<u>(1) A game involving a virtual representation of spinning</u>	2102
<u>reels or wheels, with the outcome of a wager placed on the game</u>	2103
<u>being randomly generated by a theoretical random-number-</u>	2104
<u>generating computer program;</u>	2105
<u>(2) A game involving a virtual representation of cards,</u>	2106
<u>dice, tiles, or other physical equipment that provides a random</u>	2107
<u>outcome, with the outcome of the game being determined by that</u>	2108
<u>equipment or determined by a theoretical random-number-</u>	2109
<u>generating computer program.</u>	2110

(G) "Internet gambling license" means an internet gambling operator, internet gambling management company, internet gambling supplier, or internet gambling occupational license issued by the Ohio casino control commission under this chapter. 2111
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(H) "Internet gambling licensee" means a person who holds a valid internet gambling license. 2115
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(I) "Internet gambling management company" means a person that contracts with an internet gambling operator under section 3776.05 of the Revised Code to operate internet gambling on behalf of the internet gambling operator and that is licensed by the Ohio casino control commission as an internet gambling management company under that section. 2117
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(J) "Internet gambling operator" means a casino operator or permit holder that holds a valid internet gambling operator license. 2123
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(K) "Internet gambling platform" means an online gaming web site or mobile application that is operated by an internet gambling operator or internet gambling management company to operate or conduct internet gambling in this state. 2126
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(L) "Internet gambling receipts" has the same meaning as in section 5753.01 of the Revised Code. 2130
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(M) "Internet gambling supplier" means a person or entity that provides internet gambling equipment or related services to an internet gambling operator or internet gambling management company. 2132
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(N) "Internet gambling system" means all of the following: 2136

(1) The combination of internet gambling equipment an internet gambling operator or internet gambling management 2137
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company uses to allow a patron to place, review, or modify a 2139
wager, to pay out a winning wager, and to review, manage, and 2140
report information related to user accounts, wager placement, or 2141
wager outcomes; 2142

(2) Any other internet gambling equipment the commission 2143
determines is related to the combination of internet gambling 2144
equipment described in division (N) (1) of this section. 2145

(O) "Internet gambling voluntary exclusion program" means 2146
the program described in division (B) (11) of section 3771.02 of 2147
the Revised Code. 2148

(P) "Permit holder" means a person who has been issued a 2149
valid permit to conduct horse racing at which pari-mutuel 2150
wagering is conducted under Chapter 3769. of the Revised Code, 2151
other than a person who holds a permit issued under that chapter 2152
only for a racing meeting at a fair. 2153

(Q) "Promotional credit" means a credit, discount, or 2154
other similar item issued to a patron by an internet gambling 2155
operator or internet gambling management company that can be 2156
used only for the following purposes: 2157

(1) To enable the placement of, or increase in, a wager on 2158
a casino game at a casino facility operated by the internet 2159
gambling operator or its affiliate; 2160

(2) To enable the placement of, or increase in, a wager on 2161
a horse race or a video lottery terminal at a track operated by 2162
the internet gambling operator or its affiliate; 2163

(3) As credit toward the cost of accommodations, food and 2164
beverages, entertainment, or other things of value at a casino 2165
facility or track operated by the internet gambling operator or 2166
its affiliate. 2167

(R) "Track" means any place, track, or enclosure where a permit holder conducts live horse racing for profit at a race meeting. 2168
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(S) "Video lottery terminal" has the same meaning as in section 3770.21 of the Revised Code. 2171
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(T) "Wager" or "bet" means to risk a sum or money or thing of value on an uncertain occurrence. 2173
2174

Sec. 3771.02. (A) The Ohio casino control commission shall have jurisdiction over all persons conducting or participating in the conduct of internet gambling 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 internet gambling, the commission shall adopt those rules under Chapter 119. of the Revised Code. 2175
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(B) The commission shall adopt rules that include the following: 2184
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(1) Procedures for internet gambling operators to accept wagers on internet games; 2186
2187

(2) The types of internet games to be offered by internet gambling operators; 2188
2189

(3) The manner in which internet gambling operators are to offer approved internet gambling games; 2190
2191

(4) The type of records internet gambling operators are to keep; 2192
2193

(5) The system to be used to place a wager with an internet gambling operator; 2194
2195

<u>(6) The manner in which internet gambling operators must</u>	2196
<u>verify that their patrons are at least twenty-one years of age;</u>	2197
<u>(7) Protections for a player placing a wager with an</u>	2198
<u>internet gambling operator;</u>	2199
<u>(8) Measures to promote responsible internet gambling;</u>	2200
<u>(9) Penalties and fines for violating this section or</u>	2201
<u>rules adopted under this section;</u>	2202
<u>(10) Restrictions to ensure that internet gambling</u>	2203
<u>operators' advertisements for internet gambling meet all of the</u>	2204
<u>following requirements:</u>	2205
<u>(a) They clearly convey the conditions under which</u>	2206
<u>internet gambling is being offered, including information about</u>	2207
<u>the cost to participate and the nature of any promotions and</u>	2208
<u>information to assist patrons in understanding the odds of</u>	2209
<u>winning;</u>	2210
<u>(b) They disclose the identity of the internet gambling</u>	2211
<u>operator and, if applicable, the internet gambling management</u>	2212
<u>company;</u>	2213
<u>(c) They do not target individuals under twenty-one years</u>	2214
<u>of age, other individuals who are ineligible to participate in</u>	2215
<u>internet gambling, problem gamblers, or other vulnerable</u>	2216
<u>individuals;</u>	2217
<u>(d) They include messages designed to prevent problem</u>	2218
<u>gambling and provide information about how to access resources</u>	2219
<u>related to problem gambling;</u>	2220
<u>(e) They are not false, misleading, or deceptive to a</u>	2221
<u>reasonable consumer.</u>	2222

(11) An internet gambling voluntary exclusion program, 2223
which shall allow a person to voluntarily exclude the person's 2224
self from participating in internet gambling conducted under 2225
this chapter by placing the person's name on a voluntary 2226
exclusion list and following procedures set forth by the 2227
commission. 2228

(a) All of the following apply to the internet gambling 2229
voluntary exclusion program: 2230

(i) Except as provided by the commission by rule, a person 2231
who participates in the program shall agree to refrain from 2232
participating in internet gambling conducted under this chapter. 2233

(ii) The name of a person participating in the program 2234
shall be included on a list of persons excluded from 2235
participating in internet gambling conducted under this chapter. 2236

(iii) Except as provided by the commission by rule, no 2237
person who participates in the program shall petition the 2238
commission for permission to participate in internet gambling 2239
conducted under this chapter. 2240

(iv) The list of persons participating in the program and 2241
the personal information of those persons shall be confidential 2242
and shall only be disseminated by the commission to an internet 2243
gambling operator and its agents and employees for purposes of 2244
enforcement, and to other entities, upon request of the 2245
participant and agreement by the commission. 2246

(v) An internet gambling operator shall make all 2247
reasonable attempts as determined by the commission to cease all 2248
direct marketing efforts to a person participating in the 2249
program. 2250

(vi) An internet gambling operator shall not cash the 2251

check of a person participating in the program or extend credit 2252
to the person in any manner. However, the program shall not 2253
prohibit an internet gambling operator from seeking the payment 2254
of a debt accrued by a person before participating in the 2255
program. 2256

(vii) Any and all locations at which a person may register 2257
as a participant in the program shall be published. 2258

(b) The commission shall determine, by rule, whether a 2259
participant in the internet gambling voluntary exclusion program 2260
also automatically becomes a participant in the voluntary 2261
exclusion program established under Chapter 3772. of the Revised 2262
Code. 2263

(12) Any other procedure or thing the commission 2264
determines necessary to ensure the integrity of internet 2265
gambling regulated by the commission. 2266

(C) The commission shall adopt rules establishing minimum 2267
internal control standards for the administration of internet 2268
gambling platforms, internet gambling systems, internet gambling 2269
equipment, and other systems or items used by internet gambling 2270
operators to conduct internet gambling, and the maintenance of 2271
internet gambling operators' financial records and other 2272
required records. The commission may approve minimum internal 2273
control standards proposed by internet gambling operators. 2274

(D) (1) The commission shall approve all internet gambling 2275
equipment and each form, variation, or composite of internet 2276
gambling to be used by internet gambling operators. 2277

(2) (a) Before approving a piece of internet gambling 2278
equipment or a form, variation, or composite of internet 2279
gambling, the commission shall require it to undergo scientific 2280

testing or technical evaluation, as the commission determines 2281
appropriate. The commission may require the testing or 2282
evaluation to be conducted at the expense of the internet 2283
gambling supplier or internet gambling operator, as applicable, 2284
by an independent testing laboratory certified by the 2285
commission. 2286

(b) The commission may certify an independent testing 2287
laboratory to test and evaluate internet gambling equipment and 2288
forms, variations, or composites of internet gambling if both of 2289
the following apply: 2290

(i) The laboratory is competent and qualified to 2291
scientifically test and technically evaluate internet gambling 2292
equipment and forms, variations, or composites of internet 2293
gambling for compliance with this chapter and with the rules of 2294
the commission and otherwise to perform the functions assigned 2295
to the laboratory by the commission. 2296

(ii) The laboratory is not owned or controlled by, is not 2297
affiliated with, and does not have any interest in an internet 2298
gambling operator, internet gambling management company, or 2299
internet gambling supplier. 2300

(c) The commission shall adopt rules prescribing the 2301
certification standards, fees, and duties that apply to a 2302
certified independent testing laboratory under division (E) of 2303
this section. 2304

(3) The commission shall adopt rules requiring internet 2305
gambling licensees to use only approved internet gambling 2306
equipment acquired from a licensed internet gambling supplier 2307
and to use only approved forms, variations, or composites of 2308
internet gambling. 2309

(E) (1) The commission shall determine a person's 2310
eligibility to hold or renew an internet gambling license under 2311
this chapter, shall issue all internet gambling licenses, and 2312
shall maintain a record of all internet gambling licenses issued 2313
under this chapter. 2314

(2) The commission shall conduct a complete investigation 2315
of each applicant for an internet gambling license to determine 2316
whether the applicant meets the requirements of this chapter and 2317
of the commission's rules each time the applicant applies for an 2318
initial or renewed internet gambling license. The commission may 2319
initiate an additional licensing investigation or adjudication 2320
or reopen an existing licensing investigation or adjudication at 2321
any time. 2322

(F) (1) Except as otherwise provided in divisions (F) (2) 2323
and (3) of this section, the commission shall levy and collect 2324
all fees and surcharges imposed under this chapter and rules 2325
adopted under this chapter and shall deposit all money collected 2326
in the casino control commission fund created under section 2327
5753.03 of the Revised Code. 2328

(2) The commission shall deposit the license fees 2329
described in division (D) of section 3771.04 of the Revised Code 2330
in the general revenue fund. 2331

(3) The commission shall levy and collect fines for 2332
noncriminal violations of the provisions of this chapter and of 2333
rules adopted under this chapter and shall deposit all such 2334
fines in the general revenue fund. 2335

(G) (1) The commission, in an adjudication conducted under 2336
Chapter 119. of the Revised Code and in accordance with section 2337
3772.04 of the Revised Code, may do any of the following: 2338

(a) Penalize or fine any internet gambling licensee, applicant for an internet gambling license, or other person who is subject to the commission's jurisdiction under this chapter; 2339
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2341

(b) Limit, condition, restrict, suspend, revoke, deny, or refuse to renew any internet gambling license. 2342
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(2) The executive director of the commission may issue an emergency order with respect to internet gambling under division (G) of section 3772.04 of the Revised Code. 2344
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(H) (1) The commission shall monitor all internet gambling conducted in this state by internet gambling operators, 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 internet gambling operator to participate in the monitoring system as part of the minimum internal control standards described in division (C) of this section. 2347
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(2) The information in the monitoring system described in division (H) (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 or pursuant to a court order. 2356
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(I) (1) The executive director of the commission promptly shall report to the commission any facts or circumstances related to the operation of an internet gambling licensee that constitute a violation of state or federal law and immediately report any suspicious wagering to the appropriate state or federal authorities. 2361
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(2) The commission shall cooperate with any investigation 2367

conducted by a law enforcement agency, including by providing, 2368
or facilitating the provision of, wagering information and audio 2369
or video files related to persons placing wagers. 2370

(3) A sheriff, chief of police, or prosecuting attorney 2371
shall furnish to the commission, on forms prescribed by the 2372
commission, any information obtained concerning any apparent 2373
violation of this chapter or rules adopted under this chapter. 2374
If the information is considered a confidential law enforcement 2375
investigatory record under section 149.43 of the Revised Code, 2376
the commission shall not disclose the information to the public. 2377

(J) (1) The attorney general has a civil cause of action to 2378
restrain any violation of this chapter or of rules adopted under 2379
this chapter. Upon the request of the commission or its 2380
executive director, the attorney general shall commence and 2381
prosecute such an action to completion. The court shall give 2382
priority to such an action over all other civil actions. 2383

(2) An action brought under division (J) (1) of this 2384
section does not preclude an administrative or criminal 2385
proceeding on the same facts. 2386

(3) The attorney general may enter into an agreement with 2387
a state or local law enforcement agency to carry out the duties 2388
described in division (J) (1) of this section. 2389

(K) Notwithstanding any provision of section 121.95 of the 2390
Revised Code to the contrary, a regulatory restriction contained 2391
in a rule adopted by the commission in accordance with this 2392
chapter during the period beginning on the effective date of 2393
this section and ending twelve months after that date is not 2394
subject to sections 121.95 to 121.953 of the Revised Code. 2395

Sec. 3771.03. (A) No person shall operate, conduct, or 2396

assist in operating or conducting internet gambling in this 2397
state without first obtaining an internet gambling license from 2398
the Ohio casino control commission. An internet gambling license 2399
is not transferable. 2400

(B) Each person applying for an initial or renewed 2401
internet gambling license issued under this section and each 2402
person who has control of the applicant, as described in 2403
division (C) of this section, shall submit two complete sets of 2404
fingerprints to the commission for the purpose of conducting a 2405
criminal records check, including obtaining any available 2406
information from the federal bureau of investigation. The person 2407
shall provide the fingerprints using a method the superintendent 2408
of the bureau of criminal identification and investigation 2409
prescribes pursuant to division (C)(2) of section 109.572 of the 2410
Revised Code and fill out the form the superintendent of the 2411
bureau of criminal identification and investigation prescribes 2412
pursuant to division (C)(1) of section 109.572 of the Revised 2413
Code. Upon receiving an application under this section, the 2414
executive director of the Ohio casino control commission shall 2415
request the superintendent of the bureau of criminal 2416
identification and investigation, or a vendor approved by the 2417
bureau, to conduct a criminal records check based on the 2418
fingerprint impressions in accordance with division (A)(20) of 2419
section 109.572 of the Revised Code. Any fee required under 2420
division (C)(3) of section 109.572 of the Revised Code shall be 2421
paid by the applicant, or in the case of an occupational 2422
license, by the applicant's employer. Any applicant convicted of 2423
any disqualifying offense, as defined in section 3772.07 of the 2424
Revised Code, shall not be issued a license. 2425

(C) The Ohio casino control commission shall not grant an 2426
internet gambling operator, internet gambling management 2427

company, or internet gambling supplier license until it has 2428
determined that each person who has control of the applicant has 2429
met the qualifications for licensure established in this chapter 2430
and in rules adopted by the commission. All of the following 2431
persons are considered to have control of an applicant: 2432

(1) Each person associated with a corporate applicant, 2433
including any holding company, parent company, or subsidiary 2434
company of the applicant, that has the ability to control the 2435
activities of the corporate applicant or elect a majority of the 2436
board of directors of that corporation, other than any bank or 2437
other licensed lending institution that holds a mortgage or 2438
other lien acquired in the ordinary course of business. As used 2439
in this division, "holding company" means any corporation, firm, 2440
partnership, limited partnership, limited liability company, 2441
trust, or other form of business organization not a natural 2442
person which directly or indirectly does any of the following: 2443

(a) Has the power or right to control the applicant; 2444

(b) Holds an ownership interest of five per cent or more, 2445
as determined by the commission, in the applicant; 2446

(c) Holds voting rights with the power to vote five per 2447
cent or more of the outstanding voting rights of the applicant. 2448

(2) Each person associated with a noncorporate applicant 2449
that directly or indirectly holds a beneficial or proprietary 2450
interest in the applicant's business operation or that the 2451
commission otherwise determines has the ability to control the 2452
applicant; 2453

(3) Key personnel of an applicant, including any 2454
executive, employee, or agency, having the power to exercise 2455
significant influence over decisions concerning any part of the 2456

applicant's business operation. 2457

(D) An internet gambling licensee shall display its 2458
license conspicuously in its place of business or have the 2459
license available for inspection by any agent of the Ohio casino 2460
control commission or any law enforcement agency. 2461

(E) An internet gambling licensee shall give the Ohio 2462
casino control commission written notice within ten days of any 2463
material change to any information provided in the licensee's 2464
application for a license or renewal. The commission shall 2465
specify by rule which changes to that information it considers 2466
to be material. 2467

Sec. 3771.04. (A) (1) The Ohio casino control commission 2468
may issue an internet gambling operator license only to a casino 2469
operator or a permit holder. Subject to division (A) of section 2470
3771.05 of the Revised Code, an internet gambling operator 2471
license authorizes the licensee to operate one internet gambling 2472
platform. 2473

(2) If two or more persons who are eligible for a license 2474
under division (A) (1) of this section are controlled by the same 2475
person, as determined under division (C) of section 3771.03 of 2476
the Revised Code, only one of those eligible persons may hold an 2477
internet gambling operator license at any one time. 2478

(B) The commission shall adopt by rule a procedure 2479
allowing the commission to revoke an internet gambling operator 2480
license if the licensee does not offer internet gambling to 2481
patrons under the license for a continuous period of one year or 2482
more. 2483

(C) An applicant for an initial or renewed internet 2484
gambling operator license shall do all of the following: 2485

<u>(1) Submit a written application on a form furnished by</u>	2486
<u>the commission;</u>	2487
<u>(2) Pay the fee required under division (C) (3) of section</u>	2488
<u>109.572 of the Revised Code, along with a nonrefundable</u>	2489
<u>application fee in an amount prescribed by the commission by</u>	2490
<u>rule;</u>	2491
<u>(3) Submit an audit of the applicant's financial</u>	2492
<u>transactions and the condition of the applicant's total</u>	2493
<u>operations for the previous fiscal year prepared by a certified</u>	2494
<u>public accountant in accordance with generally accepted</u>	2495
<u>accounting principles and state and federal laws;</u>	2496
<u>(4) Satisfy any other requirements for licensure under</u>	2497
<u>this chapter and rules adopted under this chapter.</u>	2498
<u>(D) An internet gambling operator shall pay the commission</u>	2499
<u>a nonrefundable license fee of fifty million dollars upon</u>	2500
<u>issuance of an initial license and shall pay a nonrefundable</u>	2501
<u>license fee of ten million dollars upon being issued a renewed</u>	2502
<u>license.</u>	2503
<u>(E) An internet gambling operator license is valid for a</u>	2504
<u>term of five years, provided that when the commission issues an</u>	2505
<u>initial internet gambling operator license to a person who also</u>	2506
<u>holds a current and valid sports gaming proprietor license</u>	2507
<u>issued under Chapter 3775. of the Revised Code, the term of the</u>	2508
<u>initial internet gambling operator license shall be extended to</u>	2509
<u>expire on the date that is five years after the person's sports</u>	2510
<u>gaming proprietor license expires or, if the person holds more</u>	2511
<u>than one sports gaming proprietor license, the date that is five</u>	2512
<u>years after the latest expiration date of any of those licenses.</u>	2513
<u>Subject to division (F) (2) of this section, upon the</u>	2514

expiration of an internet gambling operator license, an internet 2515
gambling operator may apply to renew the license in the same 2516
manner as for an initial license, unless the license is 2517
suspended or revoked or the commission determines that the 2518
internet gambling operator is not in compliance with this 2519
chapter and the rules adopted under this chapter. 2520

(2) An applicant for a renewed internet gambling operator 2521
license who currently holds a sports gaming proprietor license 2522
issued under Chapter 3775. of the Revised Code is not required 2523
to take action to satisfy any additional requirement for the 2524
renewed internet gambling operator license that is substantially 2525
similar to any requirement the applicant previously has 2526
satisfied in order to obtain or renew the applicant's sports 2527
gaming proprietor license. 2528

Sec. 3771.05. (A) An internet gambling operator may 2529
contract with not more than one internet gambling management 2530
company to offer internet gambling on the internet gambling 2531
operator's behalf. If an internet gambling operator contracts 2532
with an internet gambling management company under this section, 2533
the internet gambling operator shall not operate any other 2534
internet gambling platform. 2535

(B) The commission shall adopt by rule a procedure 2536
allowing the commission to revoke an internet gambling 2537
management company's license if the licensee does not actively 2538
offer internet gambling under the license for a continuous 2539
period of one year or more. 2540

(C) An internet gambling management company may offer 2541
internet gambling only in accordance with this chapter and with 2542
the rules adopted by the Ohio casino control commission under 2543
this chapter. 2544

(D) In order to permit an internet gambling management 2545
company to offer internet gambling on behalf of an internet 2546
gambling operator, the internet gambling operator and internet 2547
gambling management company shall enter into a written contract 2548
that has been approved by the commission. If the internet 2549
gambling operator and internet gambling management company wish 2550
to make a material change to the contract, the internet gambling 2551
operator shall first submit the change to the commission for its 2552
approval or rejection. The internet gambling operator and 2553
internet gambling management company shall not assign, delegate, 2554
subcontract, or transfer the internet gambling management 2555
company's duties and responsibilities under the contract to a 2556
third party. 2557

(E) An internet gambling management company shall be 2558
licensed under this section before entering into a contract with 2559
an internet gambling operator. 2560

(F) (1) Subject to division (F) (2) of this section, the 2561
provisions of this chapter concerning an internet gambling 2562
operator apply to an internet gambling management company that 2563
contracts with an internet gambling operator with respect to all 2564
rights, duties, and liabilities of the internet gambling 2565
operator assigned, delegated, subcontracted, or transferred to 2566
the internet gambling management company as though the internet 2567
gambling management company were an internet gambling operator. 2568
Unless the context requires otherwise, references in the Revised 2569
Code to an internet gambling operator apply to an internet 2570
gambling management company to the extent that the internet 2571
gambling management company is acting on behalf of an internet 2572
gambling operator pursuant to the contract. 2573

(2) Division (F) (1) of this section does not permit an 2574

internet gambling management company to operate internet 2575
gambling other than pursuant to a contract with an internet 2576
gambling operator to operate internet gambling on behalf of the 2577
internet gambling operator. 2578

(G) The commission's rules shall not require an applicant 2579
for an internet gambling management company license who 2580
currently holds a management services provider or mobile 2581
management services provider license issued under Chapter 3775. 2582
of the Revised Code to take action to satisfy any additional 2583
requirement for the internet gambling management company license 2584
that is substantially similar to any requirement the applicant 2585
previously has satisfied in order to obtain or renew the 2586
applicant's management services provider or mobile management 2587
services provider license issued under Chapter 3775. of the 2588
Revised Code. 2589

(H) An applicant for an initial or renewed internet 2590
gambling management company license shall meet all requirements 2591
for licensure established by the commission by rule and shall 2592
pay the fee required under division (C) (3) of section 109.572 of 2593
the Revised Code, along with a nonrefundable application fee in 2594
an amount determined by the commission by rule. 2595

(I) The commission may accept another jurisdiction's 2596
license, if the commission determines it has similar licensing 2597
requirements, as evidence that the applicant meets the 2598
requirements for an internet gambling management company license 2599
issued under this section. 2600

(J) An internet gambling management company is not 2601
required to pay the commission a license fee upon issuance of an 2602
initial or renewed internet gambling management company license. 2603

(K) An internet gambling management company license is 2604
valid for a term of five years, provided that when the 2605
commission issues an initial internet gambling management 2606
company license to a person who also holds a current and valid 2607
mobile management services provider or management services 2608
provider license issued under Chapter 3775. of the Revised Code, 2609
the term of the initial internet gambling management company 2610
license shall be extended to expire on the date that is five 2611
years after the person's mobile management services provider or 2612
management services provider license expires or, if the person 2613
holds more than one such license under Chapter 3775. of the 2614
Revised Code, the date that is five years after the latest 2615
expiration date of any of those licenses. 2616

(L) (1) Subject to division (L) (2) of this section, in 2617
order to renew an internet gambling management company license, 2618
the licensee shall apply to the commission for a renewed license 2619
in the same manner as for an initial license. 2620

(2) An applicant for a renewed internet gambling 2621
management company license who currently holds a mobile 2622
management services company or management services company 2623
license issued under Chapter 3775. of the Revised Code is not 2624
required to take action to satisfy any additional requirement 2625
for the renewed internet gambling management company license 2626
that is substantially similar to any requirement the applicant 2627
previously has satisfied in order to obtain or renew the 2628
applicant's mobile management services provider or management 2629
services provider license. 2630

(M) The commission shall adopt a rule setting a maximum 2631
number of internet gambling management company licenses a person 2632
may hold at any one time. 2633

Sec. 3771.06. (A) An internet gambling supplier shall hold 2634
an appropriate and valid internet gambling supplier license 2635
issued by the Ohio casino control commission at all times. The 2636
commission may accept another jurisdiction's license, if the 2637
commission determines it has similar licensing requirements, as 2638
evidence that the applicant meets the requirements for a license 2639
issued under this section. The commission shall issue an 2640
internet gambling supplier license to a person or entity that 2641
meets the requirements of this chapter and of the commission's 2642
rules. 2643

(B) An applicant for an initial or renewed internet 2644
gambling supplier license shall apply for the license on a form 2645
prescribed by the commission and shall pay the fee required 2646
under division (C) (3) of section 109.572 of the Revised Code, 2647
along with a nonrefundable application fee of fifty thousand 2648
dollars. 2649

(C) Upon receiving an initial or renewed internet gambling 2650
supplier license, the applicant shall pay a nonrefundable 2651
license fee of one hundred thousand dollars. 2652

(D) An internet gambling supplier license is valid for a 2653
term of three years, provided that when the commission issues an 2654
initial internet gambling supplier license to a person who also 2655
holds a current and valid sports gaming supplier license issued 2656
under Chapter 3775. of the Revised Code, the term of the initial 2657
internet gambling supplier license shall be extended to expire 2658
on the date that is three years after the person's sports gaming 2659
supplier license expires. 2660

(E) (1) Subject to division (E) (2) of this section, in 2661
order to renew an internet gambling supplier license, the 2662
licensee shall apply to the commission for a renewed license in 2663

the same manner as for an initial license. 2664

(2) An applicant for a renewed internet gambling supplier license who currently holds a sports gaming supplier license issued under Chapter 3775. of the Revised Code is not required to take action to satisfy any additional requirement for the renewed internet gambling supplier license that is substantially similar to any requirement the applicant previously has satisfied in order to obtain or renew the applicant's sports gaming supplier license. 2665
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Sec. 3771.07. (A) (1) An individual whose duties include any of the following shall hold an appropriate and valid internet gambling occupational license issued by the Ohio casino control commission at all times: 2673
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(a) Accepting internet gambling wagers on behalf of an internet gambling operator; 2677
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(b) Handling money as part of operating internet gambling on behalf of an internet gambling operator; 2679
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(c) Performing other duties such that the individual has the ability to alter material aspects of internet gambling conducted by an internet gambling operator. 2681
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(2) An individual is not required to have an internet gambling occupational license if the individual's duties are related solely to nongaming activities. 2684
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(B) The commission shall issue an internet gambling 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 an internet gambling occupational license who currently holds a video lottery license issued under Chapter 3770. or a license 2687
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issued under Chapter 3772. or 3775. of the Revised Code to take 2693
action to satisfy any additional requirement for an internet 2694
gambling occupational license that is substantially similar to 2695
any requirement the applicant previously has satisfied in order 2696
to obtain or renew the applicant's video lottery license or 2697
license issued under Chapter 3772. or 3775. of the Revised Code. 2698

(C) An internet gambling occupational license permits the 2699
licensee to be employed in the capacity the commission 2700
designates during the duration of the license. The commission 2701
may establish by rule job classifications with different 2702
requirements. 2703

(D) An applicant for an initial or renewed internet 2704
gambling occupational license shall apply for the license on a 2705
form prescribed by the commission and shall pay the fee required 2706
under division (C) (3) of section 109.572 of the Revised Code, 2707
along with a nonrefundable application fee of one hundred 2708
dollars. The commission may annually increase the amount of the 2709
application fee in an amount that does not exceed the percentage 2710
increase in the consumer price index for the previous year, as 2711
necessary to cover the cost of processing the application. As 2712
used in this division, "consumer price index" means the consumer 2713
price index for all urban consumers or its successive 2714
equivalent, as determined by the United States department of 2715
labor, bureau of labor statistics, or its successor in 2716
responsibility, for all items, Series A. 2717

(E) Upon receiving an initial or renewed internet gambling 2718
occupational license, the applicant shall pay a nonrefundable 2719
license fee of fifty dollars. An applicant's employer may pay 2720
the fees described in this section on behalf of the applicant. 2721

(F) The commission may adopt rules allowing an individual 2722

who holds an internet gambling occupational license from another 2723
jurisdiction to be licensed in this state by reciprocity, so 2724
long as that jurisdiction's requirements to receive that license 2725
and the activities authorized by the license are substantially 2726
similar to those of this state with respect to the license the 2727
individual seeks. 2728

(G) An internet gambling occupational license is valid for 2729
a term of three years. In order to renew an internet gambling 2730
occupational license, the licensee shall apply to the commission 2731
for a renewed license in the same manner as for an initial 2732
license. 2733

Sec. 3771.08. (A) An applicant for an internet gambling 2734
license shall establish the applicant's suitability for the 2735
license by clear and convincing evidence. 2736

(B) In issuing initial and renewed internet gambling 2737
licenses, the commission shall consider all of the following 2738
factors, in addition to all other requirements for licensure 2739
specified under this chapter and in the rules of the commission: 2740

(1) The reputation, experience, and financial integrity of 2741
the applicant and any person that controls the applicant; 2742

(2) The financial ability of the applicant to purchase and 2743
maintain adequate liability and casualty insurance and to 2744
provide an adequate surety bond; 2745

(3) The past and present compliance of the applicant and 2746
its affiliates or affiliated companies with gambling-related 2747
licensing requirements in this state or any other jurisdiction, 2748
including whether the applicant has a history of noncompliance 2749
with those requirements; 2750

(4) Whether the applicant has been charged with, indicted 2751

for, or convicted of any felony or misdemeanor criminal offense 2752
under the laws of any jurisdiction, not including any traffic 2753
violation; 2754

(5) Whether the applicant has filed, or had filed against 2755
it, a proceeding for bankruptcy, or has ever been involved in 2756
any formal process to adjust, defer, suspend, or otherwise work 2757
out the payment of any debt; 2758

(6) Whether the applicant has been served with a complaint 2759
or other notice filed with any public body regarding a payment 2760
of any tax required under federal, state, or local law that has 2761
been delinquent for one or more years; 2762

(7) Whether the applicant is or has been a defendant in 2763
litigation involving its business practices; 2764

(8) Whether awarding a license would undermine the 2765
public's confidence in the gaming industry in this state. 2766

(C) The commission shall not grant an internet gambling 2767
license to an applicant if evidence satisfactory to the 2768
commission exists that the applicant has done any of the 2769
following: 2770

(1) Knowingly made a false statement to the commission; 2771

(2) Been suspended from operating a gambling game, gaming 2772
device, or gaming operation, or had a license revoked by any 2773
governmental unit of a national, state, or local body exercising 2774
governmental functions; 2775

(3) Been convicted of a disqualifying offense, as defined 2776
in section 3772.07 of the Revised Code; 2777

(4) Been directly involved in or employed by any offshore 2778
wagering market that illegally serviced the United States or 2779

otherwise accepted illegal wagers from individuals located in 2780
the United States on or after April 16, 2015. 2781

(D) The commission may deny an internet gambling operator 2782
or internet gambling management company license to any 2783
applicant, reprimand any internet gambling operator or internet 2784
gambling management company, or suspend or revoke an internet 2785
gambling operator or internet gambling management company 2786
license if any of the following are true: 2787

(1) The applicant or licensee has not demonstrated to the 2788
commission's satisfaction financial responsibility sufficient to 2789
adequately meet the requirements of the enterprise. 2790

(2) The applicant or licensee is not the true owner of the 2791
business or is not the sole owner and has not disclosed the 2792
existence or identity of other persons who have an ownership 2793
interest in the business. 2794

(3) The applicant or licensee is a corporation that sells 2795
more than five per cent of the corporation's voting stock, or 2796
more than five per cent of the voting stock of a corporation 2797
that controls the corporation, or sells the corporation's 2798
assets, other than those bought and sold in the ordinary course 2799
of business, or any interest in the assets, to any person who, 2800
under division (C) of section 3771.03 of the Revised Code, must 2801
meet the qualifications of an internet gambling operator or 2802
internet gambling management company, as applicable, and who has 2803
not already been determined by the commission to have met the 2804
applicable qualifications. 2805

(E) (1) The commission shall revoke an internet gambling 2806
operator license that was issued to a permit holder if the 2807
licensee ceases to qualify as a permit holder. 2808

(2) The commission shall revoke an internet gambling operator license that was issued to a casino operator if the licensee ceases to qualify as a casino operator. 2809
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(3) The commission shall revoke an internet gambling operator license if the licensee comes under the control of a person that also controls another internet gambling operator, as determined under division (C) of section 3771.03 of the Revised Code. 2812
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(F) The commission shall not grant an internet gambling license to any of the following persons: 2817
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(1) A nonprofit corporation or organization; 2819

(2) An individual who is under twenty-one years of age; 2820

(3) An employee of the commission. 2821

(G) In determining whether a person has control over an applicant for purposes of this section, the standard described in division (C) of section 3771.03 of the Revised Code applies. 2822
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Sec. 3771.09. (A) An internet gambling operator shall do all of the following: 2825
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(1) Conduct all internet gambling activities and functions in a manner that do not pose a threat to the public health, safety, or welfare of the citizens of this state; 2827
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(2) Adopt comprehensive house rules for game play governing internet gambling transactions with its patrons, including rules that specify the amounts to be paid on winning wagers, and submit them to the Ohio casino control commission for approval before implementing them. The internet gambling operator shall publish its house rules as part of its minimum internal control standards, shall display the house rules, 2830
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together with any other information the commission considers 2837
appropriate, conspicuously on each internet gambling platform 2838
and in any other place or manner prescribed by the commission, 2839
and shall make its house rules readily available to patrons. 2840

(3) Keep current in all payments and obligations to the 2841
commission; 2842

(4) Provide a secure location for the placement, 2843
operation, and use of internet gambling equipment; 2844

(5) Prevent any person from tampering with or interfering 2845
with the operation of internet gambling; 2846

(6) Employ commercially reasonable methods to prevent the 2847
internet gambling operator and its agents and employees from 2848
disclosing any confidential information in the possession of the 2849
internet gambling operator that could affect the conduct of 2850
internet gambling; 2851

(7) Ensure that internet gambling occurs only in the 2852
manner approved by the commission; 2853

(8) Ensure that all internet gambling is monitored in 2854
accordance with division (H) of section 3771.02 of the Revised 2855
Code; 2856

(9) Maintain sufficient funds and other supplies to 2857
conduct internet gambling at all times; 2858

(10) Maintain daily records showing the internet gambling 2859
operator's internet gambling receipts and timely file with the 2860
commission any additional reports required by rule or other 2861
provisions of the Revised Code; 2862

(11) Withhold all required amounts from patrons' internet 2863
gambling winnings; 2864

(12) Submit to the commission, each fiscal year, an audit 2865
of the internet gambling operator's financial transactions and 2866
the condition of the internet gambling operator's total 2867
operations prepared by a certified public accountant in 2868
accordance with generally accepted accounting principles and 2869
applicable state and federal laws; 2870

(13) Submit to the commission, at least once every three 2871
years, an audit of the internet gambling operator's information 2872
technology systems and security protocols prepared by a 2873
qualified, independent, and capable third party, as determined 2874
by, and in a manner approved by, the commission. 2875

(B) An internet gambling operator shall immediately report 2876
to the commission any information in the internet gambling 2877
operator's possession related to any of the following: 2878

(1) Any wager in violation of this chapter, rules adopted 2879
under this chapter, or federal law; 2880

(2) Abnormal internet gambling activity or patterns that 2881
may indicate a concern regarding the integrity of any internet 2882
gambling game; 2883

(3) Suspicious wagering activities; 2884

(4) Any conduct that corrupts a wagering outcome of an 2885
internet gambling game for purposes of financial gain; 2886

(5) Any criminal or disciplinary proceedings commenced 2887
against the internet gambling operator by any person other than 2888
the commission in connection with the internet gambling 2889
operator's operations. 2890

(C) (1) An internet gambling operator may provide 2891
promotional credits to patrons, subject to oversight by the 2892

commission. 2893

(2) No internet gambling operator shall provide a credit, 2894
discount, or other similar item to a patron to enable the 2895
placement of, or increase in, a wager on an internet gambling 2896
game. 2897

(D) An internet gambling operator is not liable under the 2898
laws of this state to any party, including a patron, for 2899
disclosing information as required under this chapter or for 2900
refusing to disclose information that is not required by law to 2901
be disclosed. 2902

Sec. 3771.10. (A) An internet gambling operator may 2903
operate one internet gambling platform through which the 2904
internet gambling operator accepts wagers from individuals who 2905
are at least twenty-one years of age and who are physically 2906
located in this state. The internet gambling operator shall use 2907
location-based technology to prohibit individuals who are not 2908
physically present in this state from participating in internet 2909
gambling through an internet gambling platform. 2910

(B) (1) As used in division (B) of this section, "internet 2911
gambling account" means an electronic account that an individual 2912
may establish for the purpose of internet gambling, including 2913
making deposits and withdrawals, wagering amounts, and receiving 2914
payouts on winning wagers. 2915

(2) An internet gambling operator may accept a wager from 2916
an individual through an internet gambling platform only using 2917
the individual's internet gambling account. The internet 2918
gambling account shall be in the individual's full legal name 2919
and shall not be in the name of any beneficiary, custodian, 2920
joint trust, corporation, partnership, or other organization or 2921

entity. 2922

(3) An internet gambling account may be established and 2923
funded in person through employees or sales agents of an 2924
internet gambling operator or, pursuant to rules adopted by the 2925
Ohio casino control commission, through an internet gambling 2926
platform in a manner that complies with the internet gambling 2927
operator's internal controls. 2928

(4) No internet gambling operator shall accept a deposit 2929
into a patron's internet gambling account that is funded by a 2930
credit card transaction or other credit-based payment method, as 2931
determined by the commission. An internet gambling operator may 2932
accept a deposit into a patron's internet gambling account that 2933
is funded by debit card, automated clearing house transfer, wire 2934
transfer, or other means approved by the commission. 2935

(C) The server responsible for accepting wagers through an 2936
internet gambling platform shall be located in this state. 2937

Sec. 3771.11. (A) No individual who is on the commission's 2938
internet gambling exclusion list created under section 3772.031 2939
of the Revised Code shall participate in the play or operation 2940
of internet gambling in this state. 2941

(B) (1) An internet gambling operator may exclude any 2942
individual from participating in the play or operation of 2943
internet gambling conducted by the internet gambling operator. 2944
The internet gambling operator shall keep a list of all excluded 2945
individuals. No individual who is on an internet gambling 2946
operator's exclusion list shall participate in the play or 2947
operation of internet gambling conducted by the internet 2948
gambling operator under this chapter. 2949

(2) If an internet gambling operator excludes an 2950

individual because the internet gambling operator determines 2951
that the individual engaged or attempted to engage in any 2952
internet gambling related activity that is prohibited under this 2953
chapter or under the commission's rules, the internet gambling 2954
operator shall report that fact to the commission. 2955

(C) (1) An internet gambling operator shall employ 2956
commercially reasonable methods to prevent any person who is 2957
participating in the internet gambling voluntary exclusion 2958
program from engaging in internet gambling conducted by the 2959
internet gambling operator. 2960

(2) Absent gross negligence, all of the following persons 2961
are immune from any type of civil liability on the basis that a 2962
person who is participating in the internet gambling voluntary 2963
exclusion program participates in internet gambling conducted 2964
under this chapter: 2965

(a) The commission or any other agency of this state and 2966
its agents or employees; 2967

(b) An internet gambling licensee and its agents or 2968
employees. 2969

(D) No internet gambling operator, no director, officer, 2970
agent, or employee of an internet gambling operator, no other 2971
person who has a financial interest in an internet gambling 2972
operator, and no person living in the same household as any of 2973
those persons, shall engage in any internet gambling conducted 2974
by the internet gambling operator, other than as part of 2975
operating internet gambling or as part of the employee's 2976
employment. An internet gambling operator shall employ 2977
commercially reasonable methods to prevent those persons, and 2978
any other person who has access to confidential information held 2979

by the internet gambling operator, from engaging in internet 2980
gambling conducted by the internet gambling operator. 2981

(E) No member or employee of the Ohio casino control 2982
commission or the state lottery commission shall knowingly 2983
participate in internet gambling conducted by an internet 2984
gambling operator in this state or participate in internet 2985
gambling with any person or entity located outside this state 2986
that is directly or indirectly owned or operated by an internet 2987
gambling operator. An internet gambling operator shall employ 2988
commercially reasonable methods to prevent such a person from 2989
engaging in internet gambling conducted by the internet gambling 2990
operator. 2991

Sec. 3771.12. (A) Notwithstanding any contrary provision 2992
of section 149.43 of the Revised Code, the Ohio casino control 2993
commission shall not disclose to the public any of the 2994
following: 2995

(1) Any of the following information or documents 2996
concerning a person who has applied for or been issued a license 2997
under this chapter or the person's spouse, dependent, or 2998
employee, unless the person authorizes the commission to 2999
disclose the information: 3000

(a) A social security number, passport number, or federal 3001
tax identification number; 3002

(b) A home address, telephone number, or electronic mail 3003
address; 3004

(c) A birth certificate; 3005

(d) A driver's license or state identification card 3006
number; 3007

<u>(e) The name or address of a previous spouse;</u>	3008
<u>(f) A date or place of birth;</u>	3009
<u>(g) Any personal financial information or records,</u>	3010
<u>including personal tax returns and information and records of</u>	3011
<u>criminal proceedings;</u>	3012
<u>(h) Any information concerning a minor child;</u>	3013
<u>(i) Any information concerning a person the commission has</u>	3014
<u>reason to know is a victim of domestic violence, sexual assault,</u>	3015
<u>or stalking;</u>	3016
<u>(j) Any trade secret, medical records, or patents or</u>	3017
<u>exclusive licenses;</u>	3018
<u>(k) Security information, including risk prevention plans,</u>	3019
<u>detection and countermeasures, location of money storage areas,</u>	3020
<u>emergency management plans, security and surveillance plans,</u>	3021
<u>equipment and usage protocols, and theft and fraud prevention</u>	3022
<u>plans and countermeasures;</u>	3023
<u>(l) Any other information that the commission receives</u>	3024
<u>from another jurisdiction relating to a person who holds, held,</u>	3025
<u>or has applied for a license under this chapter.</u>	3026
<u>(B) Except as otherwise provided in division (A) of this</u>	3027
<u>section, all of the following information is subject to</u>	3028
<u>disclosure as a public record under section 149.43 of the</u>	3029
<u>Revised Code:</u>	3030
<u>(1) The information an internet gambling operator or an</u>	3031
<u>applicant for an internet gambling operator or internet gambling</u>	3032
<u>management company license has submitted to the commission as</u>	3033
<u>part of applying for or renewing an internet gambling operator</u>	3034
<u>or internet gambling management company license;</u>	3035

(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; 3036
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(3) The commission's reasons for denying or revoking a license under this chapter or for taking other disciplinary action under this chapter. 3039
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(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. 3042
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Sec. 3771.13. (A) All shipments of gambling devices, including any internet gambling equipment, to internet gambling operators or internet gambling management companies 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. 3049
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(B) This state is exempt from section 2 of the "Gambling Devices Act of 1962," 15 U.S.C. 1172. 3056
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Sec. 3771.14. (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 internet gambling operator to identify patrons who owe amounts to the state or a political subdivision. 3058
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(B) (1) Before disbursing any internet gambling winnings to a patron in an amount for which reporting to the internal 3063
3064

revenue service of the amount is required by section 6041 of the 3065
Internal Revenue Code, as amended, an internet gambling operator 3066
shall consult the data match program to determine whether the 3067
patron owes any amounts to the state or a political subdivision. 3068
If the data match program indicates that the patron owes any 3069
amounts to the state or a political subdivision, the internet 3070
gambling operator shall withhold from the patron's winnings an 3071
amount sufficient to satisfy those amounts, up to the amount of 3072
the winnings. 3073

(2) If the data match program described in section 3123.90 3074
of the Revised Code indicates that the patron also is in default 3075
under a support order, the internet gambling operator shall 3076
transmit to the department of job and family services an amount 3077
sufficient to satisfy any past due support owed by the patron, 3078
up to the amount of the winnings, before transmitting any 3079
remaining amount to the attorney general under division (C) of 3080
this section. 3081

(C) (1) Not later than fourteen days after withholding an 3082
amount under division (B) of this section, the internet gambling 3083
operator shall transmit to the attorney general any amount 3084
withheld and not already disbursed to the department of job and 3085
family services under section 3123.90 of the Revised Code as 3086
payment on the amount owed. 3087

(2) If the patron owes more than one amount to the state 3088
or a political subdivision as identified by the data match 3089
program described in this section, the amount owed to the state 3090
shall be satisfied first, except that any amounts owed under 3091
section 5739.33 and division (G) of section 5747.07 of the 3092
Revised Code shall have first priority. 3093

(D) Except as otherwise provided in section 131.021 of the 3094

Revised Code, this section applies only to amounts owed that 3095
have become final. 3096

(E) The attorney general, in consultation with the 3097
commission, may adopt rules under Chapter 119. of the Revised 3098
Code as necessary to implement this section. 3099

Sec. 3771.99. (A) Whoever knowingly does any of the 3100
following commits a misdemeanor of the first degree on the first 3101
offense and a felony of the fifth degree on a subsequent 3102
offense: 3103

(1) Makes a false statement on an application submitted 3104
under this chapter; 3105

(2) Permits an individual under twenty-one years of age to 3106
engage in internet gambling; 3107

(3) Participates in internet gambling in violation of 3108
division (D) of section 3771.11 of the Revised Code, other than 3109
as part of operating internet gambling or as part of the 3110
employee's employment. 3111

(B) Whoever knowingly does any of the following commits a 3112
felony of the fifth degree on a first offense and a felony of 3113
the fourth degree on a subsequent offense. If the person is an 3114
internet gambling licensee, the Ohio casino control commission 3115
shall revoke the person's license issued under this chapter 3116
after the first offense. 3117

(1) Offers, promises, or gives anything of value to anyone 3118
for the purpose of influencing the outcome of an internet 3119
gambling game or attempts to do so; 3120

(2) Places, increases, or decreases a wager after 3121
acquiring knowledge not available to the general public that 3122

anyone has been offered, promised, or given anything of value 3123
for the purpose of influencing the outcome of an internet 3124
gambling game upon which the wager is placed, increased, or 3125
decreased, or attempts to do so; 3126

(3) Manufactures, sells, or distributes any device that is 3127
intended by that person to be used to violate any provision of 3128
this chapter or the internet gambling laws of any other state; 3129

(4) Places a bet or aids any other person in placing a bet 3130
on an internet gambling game after unlawfully acquiring 3131
knowledge of the outcome on which winnings from that bet are 3132
contingent; 3133

(5) Claims, collects, or takes anything of value from an 3134
internet gambling operator with intent to defraud or attempts to 3135
do so without having made a wager in which the amount or value 3136
is legitimately won or owed; 3137

(6) Places a wager using counterfeit currency or other 3138
counterfeit form of credit approved for wagering; 3139

(7) Possesses any device intended to be used to violate 3140
this chapter or any rule adopted under this chapter, or any 3141
materials used to manufacture such a device. This division does 3142
not apply to an internet gambling operator or to an agent or 3143
employee of an internet gambling operator who is acting in 3144
furtherance of the internet gambling operator's interest. 3145

(8) Changes or alters the normal outcome of any internet 3146
gambling conducted through an internet gambling platform, 3147
including any system used to monitor the internet gambling 3148
platform, or the way in which the outcome is reported to any 3149
patron; 3150

(9) Operates internet gambling in a manner other than the 3151

manner required under this chapter. Premises or any internet web 3152
site used or occupied in violation of this division constitute a 3153
nuisance subject to abatement under Chapter 3767. of the Revised 3154
Code. 3155

(C) Whoever knowingly does any of the following commits a 3156
felony of the third degree. If the person is an internet 3157
gambling licensee, the commission shall revoke the person's 3158
license issued under this chapter after the first offense. If 3159
the person is a public servant or political party official, the 3160
person is forever disqualified from holding any public office, 3161
employment, or position of trust in this state. 3162

(1) Offers, promises, or gives anything of value or 3163
benefit to a person who is connected with an internet gambling 3164
operator, an agent or employee of an internet gambling operator, 3165
or a member, agent, or employee of the Ohio casino control 3166
commission, under an agreement to influence, or with the intent 3167
to influence, the actions of the person to whom the offer, 3168
promise, or gift is made in order to affect or attempt to affect 3169
the outcome of internet gambling or an official action of a 3170
member, agent, or employee of the Ohio casino control 3171
commission; 3172

(2) Solicits, accepts, or receives a promise of anything 3173
of value or benefit while the person is connected with an 3174
internet gambling operator, an agent or employee of an internet 3175
gambling operator, or a member, agent, or employee of the Ohio 3176
casino control commission, under an agreement to influence, or 3177
with the intent to influence, the actions of the person to 3178
affect or attempt to affect the outcome of internet gambling or 3179
an official action of a member, agent, or employee of the Ohio 3180
casino control commission. 3181

(D) Whoever knowingly does any of the following while 3182
participating in internet gambling or otherwise transacting with 3183
an internet gambling operator as permitted under this chapter 3184
commits a felony of the fifth degree on a first offense and a 3185
felony of the fourth degree on a subsequent offense: 3186

(1) Causes or attempts to cause the person to fail to file 3187
a report required under 31 U.S.C. 5313(a) or 5325 or any 3188
regulation prescribed thereunder or section 1315.53 of the 3189
Revised Code, or to fail to file a report or maintain a record 3190
required by an order issued under section 21 of the "Federal 3191
Deposit Insurance Act" or section 123 of Pub. L. No. 91-508; 3192

(2) Causes or attempts to cause the person to file a 3193
report under 31 U.S.C. 5313(a) or 5325 or any regulation 3194
prescribed thereunder or section 1315.53 of the Revised Code, to 3195
file a report or to maintain a record required by any order 3196
issued under 31 U.S.C. 3126, or to maintain a record required 3197
under any regulation prescribed under section 21 of the "Federal 3198
Deposit Insurance Act" or section 123 of Pub. L. No. 91-508 that 3199
contains a material omission or misstatement of fact; 3200

(3) With one or more internet gambling operators, 3201
structures a transaction, is complicit in structuring a 3202
transaction, attempts to structure a transaction, or is 3203
complicit in an attempt to structure a transaction. As used in 3204
this division: 3205

(a) To be "complicit" means to engage in any conduct of a 3206
type described in divisions (A) (1) to (4) of section 2923.03 of 3207
the Revised Code. 3208

(b) "Structure a transaction" has the same meaning as in 3209
section 1315.51 of the Revised Code. 3210

Sec. 3772.01. As used in this chapter:	3211
(A) "Applicant" means any person who applies to the commission for a license under this chapter.	3212 3213
(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.	3214 3215 3216 3217
(C) "Casino facility" means a casino facility as defined in Section 6(C) (9) of Article XV, Ohio Constitution.	3218 3219
(D) "Casino game" means any slot machine or table game as defined in this chapter.	3220 3221
(E) <u>(E) (1)</u> "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.	3222 3223 3224 3225 3226 3227 3228
"Casino"	3229
<u>(2) "Casino gaming" does not include bingo, any of the following:</u>	3230 3231
<u>(a) Bingo,</u> as authorized in Section 6 of Article XV, Ohio Constitution and conducted as of January 1, 2009; horse	3232 3233
<u>(b) Horse racing</u> where the pari-mutuel system of wagering is conducted, as authorized under the laws of this state as of January 1, 2009; or sports	3234 3235 3236
<u>(c) Sports gaming;</u>	3237

(d) Internet gambling authorized under Chapter 3771. of 3238
the Revised Code. 3239

(F) "Casino gaming employee" means any employee of a 3240
casino operator or management company, but not a key employee, 3241
and as further defined in section 3772.131 of the Revised Code. 3242

(G) "Casino operator" means any person, trust, 3243
corporation, partnership, limited partnership, association, 3244
limited liability company, or other business enterprise that 3245
directly or indirectly holds an ownership or leasehold interest 3246
in a casino facility. "Casino operator" does not include an 3247
agency of the state, any political subdivision of the state, any 3248
person, trust, corporation, partnership, limited partnership, 3249
association, limited liability company, or other business 3250
enterprise that may have an interest in a casino facility, but 3251
who is legally or contractually restricted from conducting 3252
casino gaming. 3253

(H) "Central system" means a computer system that provides 3254
the following functions related to casino gaming equipment used 3255
in connection with casino gaming authorized under this chapter: 3256
security, auditing, data and information retrieval, and other 3257
purposes deemed necessary and authorized by the commission. 3258

(I) "Cheat" means to alter the result of a casino game, 3259
the element of chance, the operation of a machine used in a 3260
casino game, or the method of selection of criteria that 3261
determines (a) the result of the casino game, (b) the amount or 3262
frequency of payment in a casino game, (c) the value of a 3263
wagering instrument, or (d) the value of a wagering credit. 3264
"Cheat" does not include an individual who, without the 3265
assistance of another individual or without the use of a 3266
physical aid or device of any kind, uses the individual's own 3267

ability to keep track of the value of cards played and uses 3268
predictions formed as a result of the tracking information in 3269
the individual's playing and betting strategy. 3270

(J) "Commission" means the Ohio casino control commission. 3271

(K) "Gaming agent" means a peace officer employed by the 3272
commission that is vested with duties to enforce this chapter 3273
and conduct other investigations into the conduct of the casino 3274
gaming and the maintenance of the equipment that the commission 3275
considers necessary and proper and is in compliance with section 3276
109.77 of the Revised Code. 3277

(L) "Gaming-related vendor" means any individual, 3278
partnership, corporation, association, trust, or any other group 3279
of individuals, however organized, who supplies gaming-related 3280
equipment, goods, or services to a casino operator or management 3281
company, that are directly related to or affect casino gaming 3282
authorized under this chapter, including, but not limited to, 3283
the manufacture, sale, distribution, or repair of slot machines 3284
and table game equipment. 3285

(M) "Holding company" means any corporation, firm, 3286
partnership, limited partnership, limited liability company, 3287
trust, or other form of business organization not a natural 3288
person which directly or indirectly does any of the following: 3289

(1) Has the power or right to control a casino operator, 3290
management company, or gaming-related vendor license applicant 3291
or licensee; 3292

(2) Holds an ownership interest of five per cent or more, 3293
as determined by the commission, in a casino operator, 3294
management company, or gaming-related vendor license applicant 3295
or licensee; 3296

(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 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 3328
division (F) of section 3772.10 of the Revised Code. 3329

(P) "Key employee" means any executive, employee, agent, 3330
or other individual who has the power to exercise significant 3331
influence over decisions concerning any part of the operation of 3332
a person that has applied for or holds a casino operator, 3333
management company, or gaming-related vendor license or the 3334
operation of a holding company of a person that has applied for 3335
or holds a casino operator, management company, or gaming- 3336
related vendor license, including: 3337

(1) An officer, director, trustee, partner, or an 3338
equivalent fiduciary; 3339

(2) An individual who holds a direct or indirect ownership 3340
interest of five per cent or more; 3341

(3) An individual who performs the function of a principal 3342
executive officer, principal operating officer, principal 3343
accounting officer, or an equivalent officer; 3344

(4) Any other individual the commission determines to have 3345
the power to exercise significant influence over decisions 3346
concerning any part of the operation. 3347

(Q) "Licensed casino operator" means a casino operator 3348
that has been issued a license by the commission and that has 3349
been certified annually by the commission to have paid all 3350
applicable fees, taxes, and debts to the state. 3351

(R) "Majority ownership interest" in a license or in a 3352
casino facility, as the case may be, means ownership of more 3353
than fifty per cent of such license or casino facility, as the 3354
case may be. For purposes of the foregoing, whether a majority 3355
ownership interest is held in a license or in a casino facility, 3356

as the case may be, shall be determined under the rules for 3357
constructive ownership of stock provided in Treas. Reg. 1.409A- 3358
3(i)(5)(iii) as in effect on January 1, 2009. 3359

(S) "Management company" means an organization retained by 3360
a casino operator to manage a casino facility and provide 3361
services such as accounting, general administration, 3362
maintenance, recruitment, and other operational services. 3363

(T) "Ohio law enforcement training fund" means the state 3364
law enforcement training fund described in Section 6(C)(3)(f) of 3365
Article XV, Ohio Constitution, the money in which shall be used 3366
to enhance public safety by providing training opportunities to 3367
the law enforcement community. 3368

(U) "Person" includes, but is not limited to, an 3369
individual or a combination of individuals; a sole 3370
proprietorship, a firm, a company, a joint venture, a 3371
partnership of any type, a joint-stock company, a corporation of 3372
any type, a corporate subsidiary of any type, a limited 3373
liability company, a business trust, or any other business 3374
entity or organization; an assignee; a receiver; a trustee in 3375
bankruptcy; an unincorporated association, club, society, or 3376
other unincorporated entity or organization; entities that are 3377
disregarded for federal income tax purposes; and any other 3378
nongovernmental, artificial, legal entity that is capable of 3379
engaging in business. 3380

(V) "Problem casino gambling and addictions fund" means 3381
the state problem gambling and addictions fund described in 3382
Section 6(C)(3)(g) of Article XV, Ohio Constitution, the money 3383
in which shall be used for treatment of problem gambling and 3384
substance abuse, and for related research. 3385

(W) "Promotional gaming credit" means a slot machine or 3386
table game credit, discount, or other similar item issued to a 3387
patron to enable the placement of, or increase in, a wager at a 3388
slot machine or table game. 3389

(X) "Slot machine" means any mechanical, electrical, or 3390
other device or machine which, upon insertion of a coin, token, 3391
ticket, or similar object, or upon payment of any consideration, 3392
is available to play or operate, the play or operation of which, 3393
whether by reason of the skill of the operator or application of 3394
the element of chance, or both, makes individual prize 3395
determinations for individual participants in cash, premiums, 3396
merchandise, tokens, or any thing of value, whether the payoff 3397
is made automatically from the machine or in any other manner, 3398
but does not include any device that is a skill-based amusement 3399
machine, or an electronic instant bingo system, as defined in 3400
section 2915.01 of the Revised Code. 3401

(Y) "Table game" means any game played with cards, dice, 3402
or any mechanical, electromechanical, or electronic device or 3403
machine for money, casino credit, or any representative of 3404
value. "Table game" does not include slot machines. 3405

(Z) "Upfront license" means the first plenary license 3406
issued to a casino operator. 3407

(AA) "Voluntary exclusion program" means a program 3408
provided by the commission that allows persons to voluntarily 3409
exclude themselves from the gaming areas of facilities under the 3410
jurisdiction of the commission by placing their name on a 3411
voluntary exclusion list and following the procedures set forth 3412
by the commission. 3413

(BB) "Sports gaming," "sports gaming proprietor," "sports 3414

gaming facility," "sporting event," "mobile management services provider," and "management services provider" have the same meanings as in section 3775.01 of the Revised Code. A person is considered to be involved in a sporting event if division (F) (3) of section 3775.13 of the Revised Code applies to the person with respect to that sporting event.

(CC) "Internet gambling," "internet gambling operator," and "internet gambling management company" have the same meanings as in section 3771.01 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. 3443

(7) Not more than four commission members shall be of the 3444
same political party. 3445

(8) No commission member shall have any affiliation with 3446
an Ohio casino operator or facility, with an internet gambling 3447
operator or internet gambling management company, or with a 3448
sports gaming proprietor, mobile management services provider, 3449
or management services provider licensed under Chapter 3775. of 3450
the Revised Code. 3451

(C) Commission members shall serve four-year terms, except 3452
that when the governor makes initial appointments to the 3453
commission under this chapter, the governor shall appoint three 3454
members to serve four-year terms with not more than two such 3455
members from the same political party, two members to serve 3456
three-year terms with such members not being from the same 3457
political party, and two members to serve two-year terms with 3458
such members not being from the same political party. 3459

(D) Each commission member shall hold office from the date 3460
of appointment until the end of the term for which the member 3461
was appointed. Any member appointed to fill a vacancy occurring 3462
before the expiration of the term for which the member's 3463
predecessor was appointed shall hold office for the remainder of 3464
the unexpired term. Any member shall continue in office after 3465
the expiration date of the member's term until the member's 3466
successor takes office, or until a period of sixty days has 3467
elapsed, whichever occurs first. A vacancy in the commission 3468
membership shall be filled in the same manner as the original 3469
appointment. 3470

(E) The governor shall select one member to serve as 3471

chairperson and the commission members shall select one member 3472
from a different party than the chairperson to serve as vice- 3473
chairperson. The governor may remove and replace the chairperson 3474
at any time. No such member shall serve as chairperson for more 3475
than six successive years. The vice-chairperson shall assume the 3476
duties of the chairperson in the absence of the chairperson. The 3477
chairperson and vice-chairperson shall perform but shall not be 3478
limited to additional duties as are prescribed by commission 3479
rule. 3480

(F) A commission member is not required to devote the 3481
member's full time to membership on the commission. Beginning on 3482
September 29, 2015, each member of the commission shall receive 3483
compensation of fifty thousand dollars per year. Beginning July 3484
1, 2016, each member of the commission shall receive 3485
compensation of forty thousand dollars per year. Beginning July 3486
1, 2017, each member of the commission shall receive 3487
compensation of thirty thousand dollars per year. Each member 3488
shall receive the member's actual and necessary expenses 3489
incurred in the discharge of the member's official duties. 3490

(G) The governor shall not appoint an individual to the 3491
commission, and an individual shall not serve on the commission, 3492
if the individual is ineligible to be appointed or retained 3493
under section 3772.07 of the Revised Code. A member who comes 3494
under indictment or bill of information of an offense that, if 3495
the member were convicted of the offense, would make the member 3496
ineligible to be appointed or retained under that section shall 3497
resign from the commission immediately upon indictment. 3498

(H) At least five commission members shall be present for 3499
the commission to meet. The concurrence of four members is 3500
necessary for the commission to take any action. All members 3501

shall vote on the adoption of rules, and the approval of, and 3502
the suspension or revocation of, the licenses of casino 3503
operators or management companies, unless a member has a written 3504
leave of absence filed with and approved by the chairperson. 3505

(I) A commission member may be removed or suspended from 3506
office in accordance with section 3.04 of the Revised Code. 3507

(J) Each commission member, before entering upon the 3508
discharge of the member's official duties, shall make an oath to 3509
uphold the Ohio Constitution and laws of the state of Ohio and 3510
shall give a bond, payable by the commission, to the treasurer 3511
of state, in the sum of ten thousand dollars with sufficient 3512
sureties to be approved by the treasurer of state, which bond 3513
shall be filed with the secretary of state. 3514

(K) The commission shall hold one regular meeting each 3515
month and shall convene other meetings at the request of the 3516
chairperson or a majority of the members. A member who fails to 3517
attend at least three-fifths of the regular and special meetings 3518
of the commission during any two-year period forfeits membership 3519
on the commission. All meetings of the commission shall be open 3520
meetings under section 121.22 of the Revised Code except as 3521
otherwise allowed by law. 3522

(L) Pursuant to divisions (A) (3) and (9) of section 101.82 3523
of the Revised Code, the commission is exempt from the 3524
requirements of sections 101.82 to 101.87 of the Revised Code. 3525

Sec. 3772.03. (A) To ensure the integrity of casino 3526
gaming, the commission shall have authority to complete the 3527
functions of licensing, regulating, investigating, and 3528
penalizing casino operators, management companies, holding 3529
companies, key employees, casino gaming employees, and gaming- 3530

related vendors. The commission also shall have jurisdiction 3531
over all persons participating in casino gaming authorized by 3532
Section 6(C) of Article XV, Ohio Constitution, and this chapter. 3533

(B) All rules adopted by the commission under this chapter 3534
shall be adopted under procedures established in Chapter 119. of 3535
the Revised Code. The commission may contract for the services 3536
of experts and consultants to assist the commission in carrying 3537
out its duties under this section. 3538

(C) The commission shall adopt rules as are necessary for 3539
completing the functions stated in division (A) of this section 3540
and for addressing the subjects enumerated in division (D) of 3541
this section. 3542

(D) The commission shall adopt, and as advisable and 3543
necessary shall amend or repeal, rules that include all of the 3544
following: 3545

(1) The prevention of practices detrimental to the public 3546
interest; 3547

(2) Prescribing the method of applying, and the form of 3548
application, that an applicant for a license under this chapter 3549
must follow as otherwise described in this chapter; 3550

(3) Prescribing the information to be furnished by an 3551
applicant or licensee as described in section 3772.11 of the 3552
Revised Code; 3553

(4) Describing the certification standards and duties of 3554
an independent testing laboratory certified under section 3555
3772.31 of the Revised Code and the relationship between the 3556
commission, the laboratory, the gaming-related vendor, and the 3557
casino operator; 3558

- (5) The minimum amount of insurance that must be maintained by a casino operator, management company, holding company, or gaming-related vendor; 3559
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- (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; 3562
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- (7) The design of gaming supplies, devices, and equipment to be distributed by gaming-related vendors; 3565
3566
- (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; 3567
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- (9) Tournament play in any casino facility; 3575
- (10) Establishing and implementing a voluntary exclusion program that provides all of the following: 3576
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- (a) Except as provided by commission rule, a person who participates in the program shall agree to refrain from entering a casino facility. 3578
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- (b) The name of a person participating in the program shall be included on a list of persons excluded from all casino facilities. 3581
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- (c) Except as provided by commission rule, no person who participates in the program shall petition the commission for admittance into a casino facility. 3584
3585
3586

(d) The list of persons participating in the program and 3587
the personal information of those persons shall be confidential 3588
and shall only be disseminated by the commission to the state 3589
lottery commission, casino operators, internet gambling 3590
operators, sports gaming proprietors, and their agents and 3591
employees for purposes of enforcement and to other entities, 3592
upon request of the participant and agreement by the commission. 3593

(e) A casino operator shall make all reasonable attempts 3594
as determined by the commission to cease all direct marketing 3595
efforts to a person participating in the program. 3596

(f) A casino operator shall not cash the check of a person 3597
participating in the program or extend credit to the person in 3598
any manner. However, the program shall not exclude a casino 3599
operator from seeking the payment of a debt accrued by a person 3600
before participating in the program. 3601

(g) Any and all locations at which a person may register 3602
as a participant in the program shall be published. 3603

(11) Requiring the commission to adopt standards regarding 3604
the marketing materials of a licensed casino operator, including 3605
allowing the commission to prohibit marketing materials that are 3606
contrary to the adopted standards; 3607

(12) Requiring that the records, including financial 3608
statements, of any casino operator, management company, holding 3609
company, and gaming-related vendor be maintained in the manner 3610
prescribed by the commission and made available for inspection 3611
upon demand by the commission, but shall be subject to section 3612
3772.16 of the Revised Code; 3613

(13) Permitting a licensed casino operator, management 3614
company, key employee, or casino gaming employee to question a 3615

person suspected of violating this chapter; 3616

(14) The chips, tokens, tickets, electronic cards, or 3617
similar objects that may be purchased by means of an agreement 3618
under which credit is extended to a wagerer by a casino 3619
operator; 3620

(15) Establishing standards for provisional key employee 3621
licenses for a person who is required to be licensed as a key 3622
employee and is in exigent circumstances and standards for 3623
provisional licenses for casino gaming employees who submit 3624
complete applications and are compliant under an instant 3625
background check. A provisional license shall be valid not 3626
longer than three months. A provisional license may be renewed 3627
one time, at the commission's discretion, for an additional 3628
three months. In establishing standards with regard to instant 3629
background checks the commission shall take notice of criminal 3630
records checks as they are conducted under section 311.41 of the 3631
Revised Code using electronic fingerprint reading devices. 3632

(16) Establishing approval procedures for third-party 3633
engineering or accounting firms, as described in section 3772.09 3634
of the Revised Code; 3635

(17) Prescribing the manner in which winnings, 3636
compensation from casino gaming, and gross revenue must be 3637
computed and reported by a licensee as described in Chapter 3638
5753. of the Revised Code; 3639

(18) Prescribing conditions under which a licensee's 3640
license may be suspended or revoked as described in section 3641
3772.04 of the Revised Code; 3642

(19) Prescribing the manner and procedure of all hearings 3643
to be conducted by the commission or by any hearing examiner; 3644

(20) Prescribing technical standards and requirements that 3645
are to be met by security and surveillance equipment that is 3646
used at and standards and requirements to be met by personnel 3647
who are employed at casino facilities, and standards and 3648
requirements for the provision of security at and surveillance 3649
of casino facilities; 3650

(21) Prescribing requirements for a casino operator to 3651
provide unarmed security services at a casino facility by 3652
licensed casino employees, and the training that shall be 3653
completed by these employees; 3654

(22) Prescribing standards according to which casino 3655
operators shall keep accounts and standards according to which 3656
casino accounts shall be audited, and establish means of 3657
assisting the tax commissioner in levying and collecting the 3658
gross casino revenue tax levied under section 5753.02 of the 3659
Revised Code; 3660

(23) Defining penalties for violation of commission rules 3661
and a process for imposing such penalties; 3662

(24) Establishing standards for decertifying contractors 3663
that violate statutes or rules of this state or the federal 3664
government; 3665

(25) Establishing standards for the repair of casino 3666
gaming equipment; 3667

(26) Establishing procedures to ensure that casino 3668
operators, management companies, and holding companies are 3669
compliant with the compulsive and problem gambling plan 3670
submitted under section 3772.18 of the Revised Code; 3671

(27) Prescribing, for institutional investors in or 3672
holding companies of a casino operator, management company, 3673

holding company, or gaming-related vendor that fall below the 3674
threshold needed to be considered an institutional investor or a 3675
holding company, standards regarding what any employees, 3676
members, or owners of those investors or holding companies may 3677
do and shall not do in relation to casino facilities and casino 3678
gaming in this state, which standards shall rationally relate to 3679
the need to proscribe conduct that is inconsistent with passive 3680
institutional investment status; 3681

(28) Providing for any other thing necessary and proper 3682
for successful and efficient regulation of casino gaming under 3683
this chapter. 3684

(E) The commission shall employ and assign gaming agents 3685
as necessary to assist the commission in carrying out the duties 3686
of this chapter and Chapters 2915. and 3775. of the Revised 3687
Code. In order to maintain employment as a gaming agent, the 3688
gaming agent shall successfully complete all continuing training 3689
programs required by the commission and shall not have been 3690
convicted of or pleaded guilty or no contest to an offense that 3691
makes the gaming agent ineligible for appointment or retention 3692
under section 3772.07 of the Revised Code. 3693

(F) The commission, as a law enforcement agency, and its 3694
gaming agents, as law enforcement officers as defined in section 3695
2901.01 of the Revised Code, shall have authority with regard to 3696
the detection and investigation of, the seizure of evidence 3697
allegedly relating to, and the apprehension and arrest of 3698
persons allegedly committing violations of this chapter or 3699
gambling offenses as defined in section 2915.01 of the Revised 3700
Code or violations of any other law of this state that may 3701
affect the integrity of casino gaming, the operation of skill- 3702
based amusement machines, or the operation of internet gambling 3703

or sports gaming, and shall have access to casino facilities, 3704
skill-based amusement machine facilities, and sports gaming 3705
facilities to carry out the requirements of this chapter and 3706
~~Chapter~~ Chapters 3771. and 3775. of the Revised Code. 3707

(G) The commission may eject or exclude or authorize the 3708
ejection or exclusion of and a gaming agent may eject a person 3709
from a casino facility for any of the following reasons: 3710

(1) The person's name is on the list of persons 3711
voluntarily excluding themselves from all casinos in a program 3712
established according to rules adopted by the commission; 3713

(2) The person violates or conspires to violate this 3714
chapter or a rule adopted thereunder; or 3715

(3) The commission determines that the person's conduct or 3716
reputation is such that the person's presence within a casino 3717
facility may call into question the honesty and integrity of the 3718
casino gaming operations or interfere with the orderly conduct 3719
of the casino gaming operations. 3720

(H) A person, other than a person participating in a 3721
voluntary exclusion program, may petition the commission for a 3722
public hearing on the person's ejection or exclusion under this 3723
chapter. 3724

(I) A casino operator or management company shall have the 3725
same authority to eject or exclude a person from the management 3726
company's casino facilities as authorized in division (G) of 3727
this section. The licensee shall immediately notify the 3728
commission of an ejection or exclusion. 3729

(J) The commission shall submit a written annual report 3730
with the governor, president and minority leader of the senate, 3731
and the speaker and minority leader of the house of 3732

representatives before the first day of September each year. The 3733
annual report shall cover the previous fiscal year and shall 3734
include all of the following: 3735

(1) A statement describing the receipts and disbursements 3736
of the commission; 3737

(2) Relevant financial data regarding casino gaming, 3738
including gross revenues and disbursements made under this 3739
chapter; 3740

(3) Actions taken by the commission; 3741

(4) An update on casino operators', management companies', 3742
and holding companies' compulsive and problem gambling plans and 3743
the voluntary exclusion program and list; 3744

(5) Information regarding prosecutions for conduct 3745
described in division (H) of section 3772.99 of the Revised 3746
Code, including, but not limited to, the total number of 3747
prosecutions commenced and the name of each person prosecuted; 3748

(6) Any additional information that the commission 3749
considers useful or that the governor, president or minority 3750
leader of the senate, or speaker or minority leader of the house 3751
of representatives requests. 3752

(K) To ensure the integrity of skill-based amusement 3753
machine operations, the commission shall have jurisdiction over 3754
all persons conducting or participating in the conduct of skill- 3755
based amusement machine operations authorized by this chapter 3756
and Chapter 2915. of the Revised Code, including the authority 3757
to complete the functions of licensing, regulating, 3758
investigating, and penalizing those persons in a manner that is 3759
consistent with the commission's authority to do the same with 3760
respect to casino gaming. To carry out this division, the 3761

commission may adopt rules under Chapter 119. of the Revised 3762
Code, including rules establishing fees and penalties related to 3763
the operation of skill-based amusement machines. 3764

(L) To ensure the integrity of fantasy contests, the 3765
commission shall have jurisdiction over all persons conducting 3766
or participating in the conduct of a fantasy contest authorized 3767
by Chapter 3774. of the Revised Code, including the authority to 3768
license, regulate, investigate, and penalize those persons in a 3769
manner that is consistent with the commission's authority to do 3770
the same with respect to skill-based amusement machines. To 3771
carry out this division, the commission may adopt rules under 3772
Chapter 119. of the Revised Code, including rules establishing 3773
fees and penalties related to the operation of fantasy contests. 3774

(M) All fees imposed pursuant to the rules adopted under 3775
divisions (K) and (L) of this section shall be deposited into 3776
the casino control commission fund. 3777

Sec. 3772.031. (A) (1) The general assembly finds that the 3778
exclusion or ejection of certain persons from casino facilities, 3779
from internet gambling, and from sports gaming is necessary to 3780
effectuate the intents and purposes of this chapter and ~~Chapter~~ 3781
Chapters 3771. and 3775. of the Revised Code and to maintain 3782
strict and effective regulation of casino gaming, internet 3783
gambling, and sports gaming. The general assembly specifically 3784
finds that the exclusion from sports gaming of persons who 3785
threaten violence or harm against persons who are involved in 3786
sporting events, where the threat is related to sports gaming, 3787
is necessary to effectuate the intent of Chapter 3775. of the 3788
Revised Code and to protect the interests of this state. 3789

(2) The commission, by rule, shall provide for a list of 3790
persons who are to be excluded or ejected from a casino 3791

facility, a list of persons who are to be excluded from 3792
participating in the play or operation of internet gambling, and 3793
a list of persons who are to be excluded or ejected from a 3794
sports gaming facility and from participating in the play or 3795
operation of sports gaming in this state. Persons included on an 3796
exclusion list shall be identified by name and physical 3797
description. The commission shall publish the exclusion lists on 3798
its web site, and shall transmit a copy of the exclusion lists 3799
periodically to casino operators, internet gambling operators, 3800
and sports gaming proprietors, as applicable, as they are 3801
initially issued and thereafter as they are revised from time to 3802
time. 3803

(3) A casino operator shall take steps necessary to ensure 3804
that all its key employees and casino gaming employees are aware 3805
of and understand the casino exclusion list and its function, 3806
and that all its key employees and casino gaming employees are 3807
kept aware of the content of the casino exclusion list as it is 3808
issued and thereafter revised from time to time. 3809

(4) An internet gambling operator shall take steps 3810
necessary to ensure that its appropriate agents and employees 3811
are aware of and understand the internet gambling exclusion list 3812
and its function, and that all its appropriate agents and 3813
employees are kept aware of the content of the internet gambling 3814
exclusion list as it is issued and thereafter revised from time 3815
to time. 3816

(5) A sports gaming proprietor shall take steps necessary 3817
to ensure that its appropriate agents and employees are aware of 3818
and understand the sports gaming exclusion list and its 3819
function, and that all its appropriate agents and employees are 3820
kept aware of the content of the sports gaming exclusion list as 3821

it is issued and thereafter revised from time to time. 3822

~~(B)~~ (B) (1) (a) The casino exclusion list may include any 3823
person whose presence in a casino facility is determined by the 3824
commission to pose a threat to the interests of the state, to 3825
achieving the intents and purposes of this chapter, or to the 3826
strict and effective regulation of casino gaming. ~~The~~ 3827

(b) The internet gambling exclusion list may include any 3828
person whose participation in the play or operation of internet 3829
gambling in this state is determined by the commission to pose a 3830
threat to the interests of the state, to achieving the intents 3831
and purposes of Chapter 3771. of the Revised Code, or to the 3832
strict and effective regulation of internet gambling. 3833

(c) The sports gaming exclusion list may include any 3834
person who, before, during, or after a sporting event, threatens 3835
violence or harm against any person who is involved in the 3836
sporting event, where the threat is related to sports gaming, or 3837
whose presence in a sports gaming facility or whose 3838
participation in the play or operation of sports gaming in this 3839
state is determined by the commission to pose a threat to the 3840
interests of the state, to achieving the intents and purposes of 3841
Chapter 3775. of the Revised Code, or to the strict and 3842
effective regulation of sports gaming. ~~In~~ 3843

(2) In determining whether to include a person on an 3844
exclusion list, the commission may consider: 3845

~~(1)~~ (a) Any prior conviction of a crime that is a felony 3846
under the laws of this state, another state, or the United 3847
States, a crime involving moral turpitude, or a violation of the 3848
gaming laws of this state, another state, or the United States; 3849
and 3850

~~(2)~~-(b) A violation, or a conspiracy to violate, any 3851
provision of this chapter or Chapter 3771. or 3775. of the 3852
Revised Code, as applicable, that consists of: 3853

~~(a)~~-(i) A failure to disclose an interest in a gaming 3854
facility, an internet gambling-related person or entity, or a 3855
sports gaming-related person or entity for which the person must 3856
obtain a license; 3857

~~(b)~~-(ii) Purposeful evasion of taxes or fees; 3858

~~(e)~~-(iii) A notorious or unsavory reputation that would 3859
adversely affect public confidence and trust that casino gaming, 3860
internet gambling, or sports gaming is free from criminal or 3861
corruptive elements; or 3862

~~(d)~~-(iv) A violation of an order of the commission or of 3863
any other governmental agency that warrants exclusion or 3864
ejection of the person from a casino facility, from a sports 3865
gaming facility, or from participating in the play or operation 3866
of internet gambling or sports gaming in this state. 3867

~~(3)~~-(c) If the person has pending charges or indictments 3868
for a gaming or gambling crime or a crime related to the 3869
integrity of gaming operations in any state; 3870

~~(4)~~-(d) If the person's conduct or reputation is such that 3871
the person's presence within a casino facility, in the internet 3872
gambling industry, or in the sports gaming industry in this 3873
state may call into question the honesty and integrity of the 3874
casino gaming, internet gambling, or sports gaming operations or 3875
interfere with the orderly conduct of the casino gaming, 3876
internet gambling, or sports gaming operations; 3877

~~(5)~~-(e) If the person is a career or professional offender 3878
whose presence in a casino facility, in the internet gambling 3879

industry, or in the sports gaming industry in this state would 3880
be adverse to the interest of licensed gaming in this state; 3881

~~(6)~~ (f) If the person has a known relationship or 3882
connection with a career or professional offender whose presence 3883
in a casino facility, in the internet gambling industry, or in 3884
the sports gaming industry in this state would be adverse to the 3885
interest of licensed gaming in this state; 3886

~~(7)~~ (g) If the commission has suspended the person's 3887
gaming privileges; 3888

~~(8)~~ (h) If the commission has revoked the person's 3889
licenses related to this chapter or Chapter 3771. or 3775. of 3890
the Revised Code; 3891

~~(9)~~ (i) If the commission determines that the person poses 3892
a threat to the safety of patrons or employees of a casino 3893
facility or a sports gaming facility; 3894

~~(10)~~ (j) If the person has threatened violence or harm 3895
against a person who is involved in the sporting event, where 3896
the threat was related to sports gaming with respect to that 3897
sporting event; 3898

~~(11)~~ (k) If the person has a history of conduct involving 3899
the disruption of gaming operations within a casino facility, in 3900
the internet gambling industry, or in the sports gaming industry 3901
in this state. 3902

Race, color, creed, national origin or ancestry, or sex 3903
are not grounds for placing a person on an exclusion list. 3904

(C) The commission shall notify a person of the 3905
commission's intent to include such person on one or ~~both~~ more 3906
exclusion lists. The notice shall be provided by personal 3907

service, by certified mail to the person's last known address, 3908
by commercial carrier utilizing a method of delivery that 3909
provides confirmation of delivery, or, if service cannot be 3910
accomplished by personal service, certified mail, or commercial 3911
carrier, by publication daily for two weeks in a newspaper of 3912
general circulation within the county in which the person 3913
resides and, if the commission intends to exclude the person 3914
from casino gaming or sports gaming, in a newspaper of general 3915
circulation within each county in which a casino facility or 3916
sports gaming facility, as applicable, is located. 3917

(D) (1) Except as otherwise provided in this section, a 3918
person who receives notice of intent to include the person on an 3919
exclusion list is entitled, upon the person's request, to an 3920
adjudication hearing under Chapter 119. of the Revised Code, in 3921
which the person may demonstrate why the person should not be 3922
included on the exclusion list or lists. The person shall 3923
request such an adjudication hearing not later than thirty days 3924
after the person receives the notice by personal service, 3925
certified mail, or commercial carrier, or not later than thirty 3926
days after the last newspaper publication of the notice. 3927

(2) If the person does not request a hearing in accordance 3928
with division (D) (1) of this section, the commission may, but is 3929
not required to, conduct an adjudication hearing under Chapter 3930
119. of the Revised Code. The commission may reopen an 3931
adjudication under this section at any time. 3932

(3) If the adjudication hearing, order, or any appeal 3933
thereof under Chapter 119. of the Revised Code results in an 3934
order that the person should not be included on the exclusion 3935
list or lists, the commission shall publish a revised exclusion 3936
list that does not include the person. The commission also shall 3937

notify casino operators, internet gambling operators, or sports 3938
gaming proprietors, as applicable, that the person has been 3939
removed from the exclusion list or lists. A casino operator 3940
shall take all steps necessary to ensure its key employees and 3941
casino gaming employees are made aware that the person has been 3942
removed from the casino exclusion list. An internet gambling 3943
operator shall take all steps necessary to ensure its 3944
appropriate agents and employees are made aware that the person 3945
has been removed from the internet gambling exclusion list. A 3946
sports gaming proprietor shall take all steps necessary to 3947
ensure its appropriate agents and employees are made aware that 3948
the person has been removed from the sports gaming exclusion 3949
list. 3950

(E) This section does not apply to any voluntary exclusion 3951
list created as part of a voluntary exclusion program under this 3952
chapter or Chapter 3771. or 3775. of the Revised Code. 3953

Sec. 3772.04. (A) (1) If the commission concludes that an 3954
applicant, licensee, or other person subject to the commission's 3955
jurisdiction under this chapter should be fined or penalized, or 3956
that a license required by this chapter or Chapter 3771. or 3957
3775. of the Revised Code should be limited, conditioned, 3958
restricted, suspended, revoked, denied, or not renewed, the 3959
commission may, and if so requested by the licensee, applicant, 3960
or other person, shall, conduct a hearing in an adjudication 3961
under Chapter 119. of the Revised Code. After notice and 3962
opportunity for a hearing, the commission may fine or penalize 3963
the applicant, licensee, or other person or limit, condition, 3964
restrict, suspend, revoke, deny, or not renew a license under 3965
rules adopted by the commission. The commission may reopen an 3966
adjudication under this section at any time. 3967

(2) The commission shall appoint a hearing examiner to 3968
conduct the hearing in the adjudication. A party to the 3969
adjudication may file written objections to the hearing 3970
examiner's report and recommendations not later than the 3971
thirtieth day after they are served upon the party or the 3972
party's attorney or other representative of record. The 3973
commission shall not take up the hearing examiner's report and 3974
recommendations earlier than the thirtieth day after the hearing 3975
examiner's report and recommendations were submitted to the 3976
commission. 3977

(3) If the commission finds that a person fails or has 3978
failed to meet any requirement under this chapter or Chapter 3979
3771. or 3775. of the Revised Code or a rule adopted thereunder, 3980
or violates or has violated this chapter or Chapter 3771. or 3981
3775. of the Revised Code or a rule adopted thereunder, the 3982
commission may issue an order: 3983

(a) Limiting, conditioning, restricting, suspending, 3984
revoking, denying, or not renewing, a license issued under this 3985
chapter or Chapter 3771. or 3775. of the Revised Code; 3986

(b) Requiring a casino facility to exclude a licensee from 3987
the casino facility or requiring a casino facility not to pay to 3988
the licensee any remuneration for services or any share of 3989
profits, income, or accruals on the licensee's investment in the 3990
casino facility; or 3991

(c) Fining a licensee or other person according to the 3992
penalties adopted by the commission. 3993

(4) An order may be judicially reviewed under section 3994
119.12 of the Revised Code. 3995

(B) Without in any manner limiting the authority of the 3996

commission to impose the level and type of discipline the 3997
commission considers appropriate, the commission may take into 3998
consideration the following: 3999

(1) If the licensee knew or reasonably should have known 4000
that the action complained of was a violation of any law, rule, 4001
or condition on the licensee's license; 4002

(2) If the licensee has previously been disciplined by the 4003
commission; 4004

(3) If the licensee has previously been subject to 4005
discipline by the commission concerning the violation of any 4006
law, rule, or condition of the licensee's license; 4007

(4) If the licensee reasonably relied upon professional 4008
advice from a lawyer, doctor, accountant, or other recognized 4009
professional that was relevant to the action resulting in the 4010
violation; 4011

(5) If the licensee or the licensee's employer had a 4012
reasonably constituted and functioning compliance program; 4013

(6) If the imposition of a condition requiring the 4014
licensee to establish and implement a written self-enforcement 4015
and compliance program would assist in ensuring the licensee's 4016
future compliance with all statutes, rules, and conditions of 4017
the license; 4018

(7) If the licensee realized a pecuniary gain from the 4019
violation; 4020

(8) If the amount of any fine or other penalty imposed 4021
would result in disgorgement of any gains unlawfully realized by 4022
the licensee; 4023

(9) If the violation was caused by an officer or employee 4024

of the licensee, the level of authority of the individual who 4025
caused the violation; 4026

(10) If the individual who caused the violation acted 4027
within the scope of the individual's authority as granted by the 4028
licensee; 4029

(11) The adequacy of any training programs offered by the 4030
licensee or the licensee's employer that were relevant to the 4031
activity that resulted in the violation; 4032

(12) If the licensee's action substantially deviated from 4033
industry standards and customs; 4034

(13) The extent to which the licensee cooperated with the 4035
commission during the investigation of the violation; 4036

(14) If the licensee has initiated remedial measures to 4037
prevent similar violations; 4038

(15) The magnitude of penalties imposed on other licensees 4039
for similar violations; 4040

(16) The proportionality of the penalty in relation to the 4041
misconduct; 4042

(17) The extent to which the amount of any fine imposed 4043
would punish the licensee for the conduct and deter future 4044
violations; 4045

(18) Any mitigating factors offered by the licensee; and 4046

(19) Any other factors the commission considers relevant. 4047

(C) For the purpose of conducting any study or 4048
investigation, the commission may direct that public hearings be 4049
held at a time and place, prescribed by the commission, in 4050
accordance with section 121.22 of the Revised Code. The 4051

commission shall give notice of all public hearings in such 4052
manner as will give actual notice to all interested parties. 4053

(D) (1) For the purpose of conducting the hearing in an 4054
adjudication under division (A) of this section, or in the 4055
discharge of any duties imposed by this chapter or Chapter 3771. 4056
or 3775. of the Revised Code, the commission may require that 4057
testimony be given under oath and administer such oath, issue 4058
subpoenas compelling the attendance of witnesses and the 4059
production of any papers, books, and accounts, directed to the 4060
sheriffs of the counties where such witnesses or papers, books, 4061
and accounts are found and cause the deposition of any witness. 4062
The subpoenas shall be served and returned in the same manner as 4063
subpoenas in criminal cases are served and returned. The fees of 4064
sheriffs shall be the same as those allowed by the court of 4065
common pleas in criminal cases. 4066

(2) In the event of the refusal of any person without good 4067
cause to comply with the terms of a subpoena issued by the 4068
commission or refusal to testify on matters about which the 4069
person may lawfully be questioned, the prosecuting attorney of 4070
the county in which such person resides, upon the petition of 4071
the commission, may bring a proceeding for contempt against such 4072
person in the court of common pleas of that county. 4073

(3) Witnesses shall be paid the fees and mileage provided 4074
for in section 119.094 of the Revised Code. 4075

(4) All fees and mileage expenses incurred at the request 4076
of a party shall be paid in advance by the party. 4077

(E) When conducting a public hearing, the commission shall 4078
not limit the number of speakers who may testify. However, the 4079
commission may set reasonable time limits on the length of an 4080

individual's testimony or the total amount of time allotted to 4081
proponents and opponents of an issue before the commission. 4082

(F) The commission may rely, in whole or in part, upon 4083
investigations, conclusions, or findings of other casino gaming 4084
or sports gaming commissions, as applicable, or other government 4085
regulatory bodies in connection with licensing, investigations, 4086
or other matters relating to an applicant or licensee under this 4087
chapter. 4088

(G) Notwithstanding anything to the contrary in this 4089
chapter or Chapter 3771. or 3775. of the Revised Code, and 4090
except with respect to a license issued under this chapter to a 4091
casino operator, management company, or holding company, the 4092
executive director may issue an emergency order for the 4093
suspension, limitation, or conditioning of any license, 4094
registration, approval, or certificate issued, approved, 4095
granted, or otherwise authorized by the commission under Chapter 4096
3771., 3772., or 3775. of the Revised Code or the rules adopted 4097
thereunder, requiring the inclusion of persons on the casino 4098
exclusion list, internet gambling exclusion list, or sports 4099
gaming exclusion list provided for under section 3772.031 of the 4100
Revised Code or Chapter 3771. or 3775. of the Revised Code and 4101
the rules adopted thereunder, and requiring a casino facility 4102
not to pay a licensee, registrant, or approved or certified 4103
person any remuneration for services or any share of profits, 4104
income, or accruals on that person's investment in the casino 4105
facility. 4106

(1) An emergency order may be issued when the executive 4107
director finds either of the following: 4108

(a) A licensee, registrant, or approved or certified 4109
person has been charged with a violation of any of the criminal 4110

laws of this state, another state, or the federal government; 4111

(b) Such an action is necessary to prevent a violation of 4112
this chapter or Chapter 3771. or 3775. of the Revised Code or a 4113
rule adopted thereunder. 4114

(2) An emergency order issued under division (G) of this 4115
section shall state the reasons for the commission's action, 4116
cite the law or rule directly involved, and state that the party 4117
will be afforded a hearing if the party requests it within 4118
thirty days after the time of mailing or personal delivery of 4119
the order. 4120

(3) (a) Not later than the next business day after the 4121
issuance of the emergency order, the order shall be sent by 4122
registered or certified mail, return receipt requested, or by 4123
commercial carrier utilizing any form of delivery requiring a 4124
signed receipt, to the party at the party's last known mailing 4125
address appearing in the commission's records or personally 4126
delivered at any time to the party by an employee or agent of 4127
the commission. 4128

(b) A copy of the order shall be mailed or an electronic 4129
copy provided to the attorney or other representative of record 4130
representing the party. 4131

(c) If the order sent by registered or certified mail or 4132
by commercial carrier is returned because the party fails to 4133
claim the order, the commission shall send the order by ordinary 4134
mail to the party at the party's last known address and shall 4135
obtain a certificate of mailing. Service by ordinary mail is 4136
complete when the certificate of mailing is obtained unless the 4137
order is returned showing failure of delivery. 4138

(d) If the order sent by commercial carrier or registered, 4139

certified, or ordinary mail is returned for failure of delivery, 4140
the commission shall either make personal delivery of the order 4141
by an employee or agent of the commission or cause a summary of 4142
the substantive provisions of the order to be published once a 4143
week for three consecutive weeks in a newspaper of general 4144
circulation in the county where the last known address of the 4145
party is located. 4146

(i) Failure of delivery occurs only when a mailed order is 4147
returned by the postal authorities or commercial carrier marked 4148
undeliverable, address or addressee unknown, or forwarding 4149
address unknown or expired. 4150

(ii) When service is completed by publication, a proof of 4151
publication affidavit, with the first publication of the summary 4152
set forth in the affidavit, shall be mailed by ordinary mail to 4153
the party at the party's last known address and the order shall 4154
be deemed received as of the date of the last publication. 4155

(e) Refusal of delivery of the order sent by mail or 4156
personally delivered to the party is not failure of delivery and 4157
service is deemed to be complete. 4158

(4) The emergency order shall be effective immediately 4159
upon service of the order on the party. The emergency order 4160
shall remain effective until further order of the executive 4161
director or the commission. 4162

(5) The commission may, and if so requested by the person 4163
affected by the emergency order shall, promptly conduct a 4164
hearing in an adjudication under Chapter 119. of the Revised 4165
Code. 4166

Sec. 3772.062. (A) (1) The executive director of the 4167
commission shall enter into an agreement with the department of 4168

mental health and addiction services under which the department 4169
provides a program of gambling and addiction services, including 4170
services to alleviate problem internet gambling and problem 4171
sports gaming, on behalf of the commission. 4172

(2) The commission shall use the moneys in the problem 4173
~~sports gaming gambling~~ fund established under section 5753.031 4174
of the Revised Code for the purpose of paying the costs of 4175
program services to alleviate problem ~~sports gaming gambling~~ in 4176
this state. 4177

(B) The executive director of the commission, in 4178
conjunction with the department of mental health and addiction 4179
services and the state lottery commission, shall establish, 4180
operate, and publicize an in-state, toll-free telephone number 4181
Ohio residents may call to obtain basic information about 4182
problem gambling, the gambling addiction services available to 4183
problem gamblers, and how a problem gambler may obtain help. The 4184
telephone number shall be staffed twenty-four hours per day, 4185
seven days a week, to respond to inquiries and provide that 4186
information. The costs of establishing, operating, and 4187
publicizing the telephone number shall be paid for with money in 4188
the problem casino gambling and addictions fund. 4189

Sec. 5747.02. (A) For the purpose of providing revenue for 4190
the support of schools and local government functions, to 4191
provide relief to property taxpayers, to provide revenue for the 4192
general revenue fund, and to meet the expenses of administering 4193
the tax levied by this chapter, there is hereby levied on every 4194
individual, trust, and estate residing in or earning or 4195
receiving income in this state, on every individual, trust, and 4196
estate earning or receiving lottery winnings, prizes, or awards 4197
pursuant to Chapter 3770. of the Revised Code, on every 4198

individual, trust, and estate earning or receiving winnings on 4199
casino gaming, internet gambling, or sports gaming, and on every 4200
individual, trust, and estate otherwise having nexus with or in 4201
this state under the Constitution of the United States, an 4202
annual tax measured as prescribed in divisions (A) (1) to (4) of 4203
this section. 4204

(1) In the case of trusts, the tax imposed by this section 4205
shall be measured by modified Ohio taxable income under division 4206
(D) of this section and levied in the same amount as the tax is 4207
imposed on estates as prescribed in division (A) (2) of this 4208
section. 4209

(2) In the case of estates, the tax imposed by this 4210
section shall be measured by Ohio taxable income. The tax shall 4211
be levied at the rate of 1.38462% for the first twenty-six 4212
thousand fifty dollars of such income and, for income in excess 4213
of that amount, the tax shall be levied at the same rates 4214
prescribed in division (A) (3) of this section for individuals. 4215

(3) In the case of individuals, the tax imposed by this 4216
section on income other than taxable business income shall be 4217
measured by Ohio adjusted gross income, less taxable business 4218
income and less an exemption for the taxpayer, the taxpayer's 4219
spouse, and each dependent as provided in section 5747.025 of 4220
the Revised Code. If the balance thus obtained is equal to or 4221
less than twenty-six thousand fifty dollars, no tax shall be 4222
imposed on that balance. If the balance thus obtained is greater 4223
than twenty-six thousand fifty dollars, the tax is hereby levied 4224
as follows: 4225

(a) For taxable years beginning in 2023: 4226
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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 \$26,050 but not more than \$100,000	\$360.69 plus 2.75% of the amount in excess of \$26,050
C	More than \$100,000 but not more than \$115,300	\$2,394.32 plus 3.688% of the amount in excess of \$100,000
D	More than \$115,300	\$2,958.58 plus 3.75% of the amount in excess of \$115,300

(b) For taxable years beginning in 2024 and thereafter: 4228
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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 \$26,050 but not more than \$100,000	\$360.69 plus 2.75% of the amount in excess of \$26,050
C	More than \$100,000	\$2,394.32 plus 3.5% of the amount in excess of

\$100,000

(4) (a) In the case of individuals, the tax imposed by this 4230
section on taxable business income shall equal three per cent of 4231
the result obtained by subtracting any amount allowed under 4232
division (A) (4) (b) of this section from the individual's taxable 4233
business income. 4234

(b) If the exemptions allowed to an individual under 4235
division (A) (3) of this section exceed the taxpayer's Ohio 4236
adjusted gross income less taxable business income, the excess 4237
shall be deducted from taxable business income before computing 4238
the tax under division (A) (4) (a) of this section. 4239

(5) Except as otherwise provided in this division, in 4240
August of each year, the tax commissioner shall make a new 4241
adjustment to the income amounts prescribed in divisions (A) (2) 4242
and (3) of this section by multiplying the percentage increase 4243
in the gross domestic product deflator computed that year under 4244
section 5747.025 of the Revised Code by each of the income 4245
amounts resulting from the adjustment under this division in the 4246
preceding year, adding the resulting product to the 4247
corresponding income amount resulting from the adjustment in the 4248
preceding year, and rounding the resulting sum to the nearest 4249
multiple of fifty dollars. The tax commissioner also shall 4250
recompute each of the tax dollar amounts to the extent necessary 4251
to reflect the new adjustment of the income amounts. To 4252
recompute the tax dollar amount corresponding to the lowest tax 4253
rate in division (A) (3) of this section, the commissioner shall 4254
multiply the tax rate prescribed in division (A) (2) of this 4255
section by the income amount specified in that division and as 4256
adjusted according to this paragraph. The rates of taxation 4257
shall not be adjusted. 4258

The adjusted amounts apply to taxable years beginning in 4259
the calendar year in which the adjustments are made and to 4260
taxable years beginning in each ensuing calendar year until a 4261
calendar year in which a new adjustment is made pursuant to this 4262
division. The tax commissioner shall not make a new adjustment 4263
in any year in which the amount resulting from the adjustment 4264
would be less than the amount resulting from the adjustment in 4265
the preceding year. 4266

(B) If the director of budget and management makes a 4267
certification to the tax commissioner under division (B) of 4268
section 131.44 of the Revised Code, the amount of tax as 4269
determined under divisions (A) (1) to (3) of this section shall 4270
be reduced by the percentage prescribed in that certification 4271
for taxable years beginning in the calendar year in which that 4272
certification is made. 4273

(C) (1) The tax imposed by this section on a trust shall be 4274
computed by multiplying the Ohio modified taxable income of the 4275
trust by the rates prescribed by division (A) of this section. 4276

(2) A resident trust may claim a credit against the tax 4277
computed under division (C) of this section equal to the lesser 4278
of (a) the tax paid to another state or the District of Columbia 4279
on the resident trust's modified nonbusiness income, other than 4280
the portion of the resident trust's nonbusiness income that is 4281
qualifying investment income as defined in section 5747.012 of 4282
the Revised Code, or (b) the effective tax rate, based on 4283
modified Ohio taxable income, multiplied by the resident trust's 4284
modified nonbusiness income other than the portion of the 4285
resident trust's nonbusiness income that is qualifying 4286
investment income. The credit applies before any other 4287
applicable credits. 4288

(3) Any credit authorized against the tax imposed by this 4289
section applies to a trust subject to division (C) of this 4290
section only if the trust otherwise qualifies for the credit. To 4291
the extent that the trust distributes income for the taxable 4292
year for which a credit is available to the trust, the credit 4293
shall be shared by the trust and its beneficiaries. The tax 4294
commissioner and the trust shall be guided by applicable 4295
regulations of the United States treasury regarding the sharing 4296
of credits. 4297

(D) For the purposes of this section, "trust" means any 4298
trust described in Subchapter J of Chapter 1 of the Internal 4299
Revenue Code, excluding trusts that are not irrevocable as 4300
defined in division (I) (3) (b) of section 5747.01 of the Revised 4301
Code and that have no modified Ohio taxable income for the 4302
taxable year, charitable remainder trusts, qualified funeral 4303
trusts and preneed funeral contract trusts established pursuant 4304
to sections 4717.31 to 4717.38 of the Revised Code that are not 4305
qualified funeral trusts, endowment and perpetual care trusts, 4306
qualified settlement trusts and funds, designated settlement 4307
trusts and funds, and trusts exempted from taxation under 4308
section 501(a) of the Internal Revenue Code. 4309

(E) Nothing in division (A) (3) of this section shall 4310
prohibit an individual with an Ohio adjusted gross income, less 4311
taxable business income and exemptions, of twenty-six thousand 4312
fifty dollars or less from filing a return under this chapter to 4313
receive a refund of taxes withheld or to claim any refundable 4314
credit allowed under this chapter. 4315

Sec. 5747.063. The requirements imposed under this section 4316
are in addition to the municipal income tax withholding 4317
requirements under section 718.031 of the Revised Code. 4318

(A) As used in this section: 4319

(1) "Gaming operator" or "operator" means a casino 4320
operator, internet gambling operator, or sports gaming 4321
proprietor. 4322

(2) "Casino operator" has the same meaning as in section 4323
3772.01 of the Revised Code, "sports gaming proprietor" and 4324
"sports gaming facility" have the same meanings as in section 4325
3775.01 of the Revised Code, and "internet gambling" and 4326
"internet gambling operator" have the same meanings as in 4327
section 3771.01 of the Revised Code. 4328

~~(A) (1)~~ (B) (1) If a person's winnings from casino gaming, 4329
internet gambling, or from sports gaming are an amount for which 4330
reporting to the internal revenue service of the amount is 4331
required by section 6041 of the Internal Revenue Code, as 4332
amended, a ~~casino gaming operator or sports gaming proprietor~~ 4333
shall deduct and withhold Ohio income tax from the person's 4334
winnings at a rate of four per cent of the amount won. A 4335
person's amount of winnings from casino gaming shall be 4336
determined each time the person exchanges amounts won in tokens, 4337
chips, casino credit, or other prepaid representations of value 4338
for cash or a cash equivalent. The ~~casino operator or sports~~ 4339
~~gaming proprietor~~ shall issue, to a person from whose winnings 4340
an amount has been deducted and withheld, a receipt for the 4341
amount deducted and withheld, and also shall obtain from the 4342
person additional information that will be necessary for the 4343
~~casino operator or sports gaming proprietor~~ to prepare the 4344
returns required by this section. 4345

(2) If a person's winnings from casino gaming, internet 4346
gambling, or sports gaming require reporting to the internal 4347
revenue service under division ~~(A) (1)~~ (B) (1) of this section, 4348

the ~~casino gaming operator or sports gaming proprietor~~ also 4349
shall require the person to state in writing, under penalty of 4350
falsification, whether the person is in default under a support 4351
order. 4352

~~(B)~~ (C) Amounts deducted and withheld by a ~~casino gaming~~ 4353
~~operator or sports gaming proprietor~~ are held in trust for the 4354
benefit of the state. 4355

(1) On or before the tenth day of each month, the ~~casino~~ 4356
gaming operator shall file a return electronically with the tax 4357
commissioner identifying the persons from whose winnings amounts 4358
were deducted and withheld, the amount of each such deduction 4359
and withholding during the preceding calendar month, the amount 4360
of the winnings from which each such amount was withheld, the 4361
type of casino gaming, internet gambling, or sports gaming that 4362
resulted in such winnings, and any other information required by 4363
the tax commissioner. With the return, the ~~casino operator or~~ 4364
~~sports gaming proprietor~~ shall remit electronically to the 4365
commissioner all the amounts deducted and withheld during the 4366
preceding month. 4367

(2) (a) A ~~casino gaming operator or sports gaming~~ 4368
~~proprietor~~ shall maintain a record of each written statement 4369
provided under division ~~(A) (2)~~ (B) (2) of this section in which a 4370
person admits to being in default under a support order. The 4371
~~casino operator or sports gaming proprietor~~ shall make these 4372
records available to the director of job and family services 4373
upon request. 4374

(b) A ~~casino gaming operator or sports gaming proprietor~~ 4375
shall maintain copies of receipts issued under division ~~(A) (1)~~ 4376
(B) (1) of this section and of written statements provided under 4377
division ~~(A) (2)~~ (B) (2) of this section and shall make these 4378

copies available to the tax commissioner upon request. 4379

(c) A ~~casino gaming operator or sports gaming proprietor~~ 4380
shall maintain the information described in divisions ~~(B) (2) (a)~~ 4381
(C) (2) (a) and (b) of this section in accordance with section 4382
5747.17 of the Revised Code and any rules adopted pursuant 4383
thereto. 4384

(3) Annually, on or before the thirty-first day of 4385
January, a ~~casino gaming operator or sports gaming proprietor~~ 4386
shall file an annual return electronically with the tax 4387
commissioner indicating the total amount deducted and withheld 4388
during the preceding calendar year. The ~~casino operator or~~ 4389
~~sports gaming proprietor~~ shall remit electronically with the 4390
annual return any amount that was deducted and withheld and that 4391
was not previously remitted. If the identity of a person and the 4392
amount deducted and withheld with respect to that person were 4393
omitted on a monthly return, that information shall be indicated 4394
on the annual return. 4395

(4) (a) A ~~casino gaming operator or sports gaming~~ 4396
~~proprietor~~ who fails to file a return and remit the amounts 4397
deducted and withheld is personally liable for the amount 4398
deducted and withheld and not remitted. The commissioner may 4399
impose a penalty up to one thousand dollars if a return is filed 4400
late, if amounts deducted and withheld are remitted late, if a 4401
return is not filed, or if amounts deducted and withheld are not 4402
remitted. Interest accrues on past due amounts deducted and 4403
withheld at the rate prescribed in section 5703.47 of the 4404
Revised Code. The commissioner may collect past due amounts 4405
deducted and withheld and penalties and interest thereon by 4406
assessment under section 5747.13 of the Revised Code as if they 4407
were income taxes collected by an employer. 4408

(b) If a ~~casino-gaming operator or sports gaming~~ 4409
~~proprietor~~ sells the casino facility or sports gaming facility, 4410
or otherwise quits the casino gaming, internet gambling, or 4411
sports gaming business, the amounts deducted and withheld and 4412
any penalties and interest thereon are immediately due and 4413
payable. The successor shall withhold an amount of the purchase 4414
money that is sufficient to cover the amounts deducted and 4415
withheld and penalties and interest thereon until the 4416
~~predecessor casino operator or sports gaming proprietor~~ produces 4417
either a receipt from the commissioner showing that the amounts 4418
deducted and withheld and penalties and interest thereon have 4419
been paid or a certificate from the commissioner indicating that 4420
no amounts deducted and withheld or penalties and interest 4421
thereon are due. If the successor fails to withhold purchase 4422
money, the successor is personally liable for payment of the 4423
amounts deducted and withheld and penalties and interest 4424
thereon, up to the amount of the purchase money. 4425

~~(C) (1) (D) (1)~~ Annually, on or before the thirty-first day 4426
of January, a ~~casino-gaming operator or sports gaming proprietor~~ 4427
shall issue an information return to each person with respect to 4428
whom an amount has been deducted and withheld during the 4429
preceding calendar year. The information return shall show the 4430
total amount deducted from the person's winnings by the ~~casino-~~ 4431
~~operator or sports gaming proprietor~~ during the preceding 4432
calendar year. 4433

(2) Annually, on or before the thirty-first day of 4434
January, a ~~casino-gaming operator or sports gaming proprietor~~ 4435
shall provide to the commissioner a copy of each information 4436
return issued under division ~~(C) (1) (D) (1)~~ of this section for 4437
the preceding calendar year. The commissioner may require that 4438
the copies be transmitted electronically. 4439

~~(D)~~ (E) Amounts deducted and withheld shall be allowed as 4440
a credit against payment of the tax imposed by section 5747.02 4441
of the Revised Code and shall be treated as taxes paid for 4442
purposes of section 5747.09 of the Revised Code. This division 4443
applies only to the person for whom the amount is deducted and 4444
withheld. 4445

~~(E)~~ (F) The failure of a ~~casino gaming operator or sports~~ 4446
~~gaming proprietor~~ to deduct and withhold the required amount 4447
from a person's winnings does not relieve the person from 4448
liability for the tax imposed by section 5747.02 of the Revised 4449
Code with respect to those winnings. And compliance with this 4450
section does not relieve a ~~casino an operator or sports gaming~~ 4451
~~proprietor~~ or a person who has winnings from casino gaming, 4452
internet gambling, or sports gaming from compliance with 4453
relevant provisions of federal tax laws. 4454

~~(F)~~ (G) The commissioner shall prescribe the form of the 4455
receipt and returns required by this section. The director of 4456
job and family services shall prescribe the form of the 4457
statement required by this section. 4458

~~(G)~~ (H) The commissioner may adopt rules that are 4459
necessary to administer this section. 4460

Sec. 5747.20. This section applies solely for the purposes 4461
of computing the credit allowed under division (A) of section 4462
5747.05 of the Revised Code and computing income taxable in this 4463
state under division (D) of section 5747.08 of the Revised Code. 4464

All items of nonbusiness income or deduction shall be 4465
allocated in this state as follows: 4466

(A) All items of nonbusiness income or deduction taken 4467
into account in the computation of adjusted gross income for the 4468

taxable year by a resident shall be allocated to this state. 4469

(B) All items of nonbusiness income or deduction taken 4470
into account in the computation of adjusted gross income for the 4471
taxable year by a nonresident shall be allocated to this state 4472
as follows: 4473

(1) All items of compensation paid to an individual for 4474
personal services performed in this state who was a nonresident 4475
at the time of payment and all items of deduction directly 4476
allocated thereto shall be allocated to this state. 4477

(2) All gains or losses from the sale of real property, 4478
tangible personal property, or intangible property shall be 4479
allocated as follows: 4480

(a) Capital gains or losses from the sale or other 4481
transfer of real property are allocable to this state if the 4482
property is located physically in this state. 4483

(b) Capital gains or losses from the sale or other 4484
transfer of tangible personal property are allocable to this 4485
state if, at the time of such sale or other transfer, the 4486
property had its physical location in this state. 4487

(c) Capital gains or losses from the sale or other 4488
transfer of intangible personal property are allocable to this 4489
state if the taxpayer's domicile was in this state at the time 4490
of such sale or other transfer. 4491

(3) All rents and royalties of real or tangible personal 4492
property shall be allocated to this state as follows: 4493

(a) Rents and royalties derived from real property are 4494
allocable to this state if the property is physically located in 4495
this state. 4496

(b) Rents and royalties derived from tangible personal 4497
property are allocable to this state to the extent that such 4498
property is utilized in this state. 4499

The extent of utilization of tangible personal property in 4500
a state is determined by multiplying the rents or royalties 4501
derived from such property by a fraction, the numerator of which 4502
is the number of days of physical location of the property in 4503
this state during the rental or royalty period in the taxable 4504
year and the denominator of which is the number of days of 4505
physical location of the property everywhere during all rental 4506
or royalty periods in the taxable year. If the physical location 4507
of the property during the rental or royalty period is unknown 4508
or unascertainable by the nonresident, tangible personal 4509
property is utilized in the state in which the property was 4510
located at the time the rental or royalty payor obtained 4511
possession. 4512

(4) All patent and copyright royalties shall be allocated 4513
to this state to the extent the patent or copyright was utilized 4514
by the payor in this state. 4515

A patent is utilized in a state to the extent that it is 4516
employed in production, fabrication, manufacturing, or other 4517
processing in the state, or to the extent that a patented 4518
product is produced in the state. If the basis of receipts from 4519
patent royalties does not permit allocation to states or if the 4520
accounting procedures do not reflect states of utilization, the 4521
patent is utilized in this state if the taxpayer's domicile was 4522
in this state at the time such royalties were paid or accrued. 4523

A copyright is utilized in a state to the extent that 4524
printing or other publication originates in the state. If the 4525
basis of receipts from copyright royalties does not permit 4526

allocation to states or if the accounting procedures do not 4527
reflect states of utilization, the copyright is utilized in this 4528
state if the taxpayer's domicile was in this state at the time 4529
such royalties were paid or accrued. 4530

(5) (a) All lottery prize awards paid by the state lottery 4531
commission pursuant to Chapter 3770. of the Revised Code shall 4532
be allocated to this state. 4533

(b) All earnings, profit, income, and gain from the sale, 4534
exchange, or other disposition of lottery prize awards paid or 4535
to be paid to any person by the state lottery commission 4536
pursuant to Chapter 3770. of the Revised Code shall be allocated 4537
to this state. 4538

(c) All earnings, profit, income, and gain from the direct 4539
or indirect ownership of lottery prize awards paid or to be paid 4540
to any person by the state lottery commission pursuant to 4541
Chapter 3770. of the Revised Code shall be allocated to this 4542
state. 4543

(d) All earnings, profit, income, and gain from the direct 4544
or indirect interest in any right in or to any lottery prize 4545
awards paid or to be paid to any person by the state lottery 4546
commission pursuant to Chapter 3770. of the Revised Code shall 4547
be allocated to this state. 4548

(6) Any item of income or deduction which has been taken 4549
into account in the computation of adjusted gross income for the 4550
taxable year by a nonresident and which is not otherwise 4551
specifically allocated or apportioned pursuant to sections 4552
5747.20 to 5747.23 of the Revised Code, including, without 4553
limitation, interest, dividends and distributions, items of 4554
income taken into account under the provisions of sections 401 4555

to 425 of the Internal Revenue Code, and benefit payments 4556
received by a beneficiary of a supplemental unemployment trust 4557
which is referred to in section 501(c)(17) of the Internal 4558
Revenue Code, shall not be allocated to this state unless the 4559
taxpayer's domicile was in this state at the time such income 4560
was paid or accrued. 4561

(7) All winnings from casino gaming, internet gambling, or 4562
sports gaming conducted in this state shall be allocated to the 4563
state. 4564

(C) If an individual is a resident for part of the taxable 4565
year and a nonresident for the remainder of the taxable year, 4566
all items of nonbusiness income or deduction shall be allocated 4567
under division (A) of this section for the part of the taxable 4568
year that the individual is a resident and under division (B) of 4569
this section for the part of the taxable year that the 4570
individual is a nonresident. 4571

Sec. 5751.01. As used in this chapter: 4572

(A) "Person" means, but is not limited to, individuals, 4573
combinations of individuals of any form, receivers, assignees, 4574
trustees in bankruptcy, firms, companies, joint-stock companies, 4575
business trusts, estates, partnerships, limited liability 4576
partnerships, limited liability companies, associations, joint 4577
ventures, clubs, societies, for-profit corporations, S 4578
corporations, qualified subchapter S subsidiaries, qualified 4579
subchapter S trusts, trusts, entities that are disregarded for 4580
federal income tax purposes, and any other entities. 4581

(B) "Consolidated elected taxpayer" means a group of two 4582
or more persons treated as a single taxpayer for purposes of 4583
this chapter as the result of an election made under section 4584

5751.011 of the Revised Code. 4585

(C) "Combined taxpayer" means a group of two or more 4586
persons treated as a single taxpayer for purposes of this 4587
chapter under section 5751.012 of the Revised Code. 4588

(D) "Taxpayer" means any person, or any group of persons 4589
in the case of a consolidated elected taxpayer or combined 4590
taxpayer treated as one taxpayer, required to register or pay 4591
tax under this chapter. "Taxpayer" does not include excluded 4592
persons. 4593

(E) "Excluded person" means any of the following: 4594

(1) Any person with not more than one hundred fifty 4595
thousand dollars of taxable gross receipts during the calendar 4596
year. Division (E)(1) of this section does not apply to a person 4597
that is a member of a consolidated elected taxpayer. 4598

(2) A public utility that paid the excise tax imposed by 4599
section 5727.24 or 5727.30 of the Revised Code based on one or 4600
more measurement periods that include the entire tax period 4601
under this chapter, except in the following circumstances: 4602

(a) A public utility that is a combined company is a 4603
taxpayer with regard to the following gross receipts: 4604

(i) Taxable gross receipts directly attributed to a public 4605
utility activity, but not directly attributed to an activity 4606
that is subject to the excise tax imposed by section 5727.24 or 4607
5727.30 of the Revised Code; 4608

(ii) Taxable gross receipts that cannot be directly 4609
attributed to any activity, multiplied by a fraction whose 4610
numerator is the taxable gross receipts described in division 4611
(E)(2)(a)(i) of this section and whose denominator is the total 4612

taxable gross receipts that can be directly attributed to any activity; 4613
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(iii) 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. 4615
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(b) A heating company that became exempt from the excise tax imposed by section 5727.30 of the Revised Code on May 1, 2023, shall not be an excluded person for tax periods beginning on or after July 1, 2023. 4623
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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. 4627
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(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; 4630
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(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. 4634
4635
4636
4637
4638

For the purposes of division (E) (4) of this section, a person owns another person under the following circumstances: 4639
4640

(a) In the case of corporations issuing capital stock, one 4641

corporation owns another corporation if it owns fifty per cent 4642
or more of the other corporation's capital stock with current 4643
voting rights; 4644

(b) In the case of a limited liability company, one person 4645
owns the company if that person's membership interest, as 4646
defined in section 1706.01 of the Revised Code, is fifty per 4647
cent or more of the combined membership interests of all persons 4648
owning such interests in the company; 4649

(c) In the case of a partnership, trust, or other 4650
unincorporated business organization other than a limited 4651
liability company, one person owns the organization if, under 4652
the articles of organization or other instrument governing the 4653
affairs of the organization, that person has a beneficial 4654
interest in the organization's profits, surpluses, losses, or 4655
distributions of fifty per cent or more of the combined 4656
beneficial interests of all persons having such an interest in 4657
the organization. 4658

(5) A domestic insurance company or foreign insurance 4659
company, as defined in section 5725.01 of the Revised Code, that 4660
paid the insurance company premiums tax imposed by section 4661
5725.18 or Chapter 5729. of the Revised Code, or an unauthorized 4662
insurance company whose gross premiums are subject to tax under 4663
section 3905.36 of the Revised Code based on one or more 4664
measurement periods that include the entire tax period under 4665
this chapter; 4666

(6) A person that solely facilitates or services one or 4667
more securitizations of phase-in-recovery property pursuant to a 4668
final financing order as those terms are defined in section 4669
4928.23 of the Revised Code. For purposes of this division, 4670
"securitization" means transferring one or more assets to one or 4671

more persons and then issuing securities backed by the right to 4672
receive payment from the asset or assets so transferred. 4673

(7) Except as otherwise provided in this division, a pre- 4674
income tax trust as defined in section 5747.01 of the Revised 4675
Code and any pass-through entity of which such pre-income tax 4676
trust owns or controls, directly, indirectly, or constructively 4677
through related interests, more than five per cent of the 4678
ownership or equity interests. If the pre-income tax trust has 4679
made a qualifying pre-income tax trust election under division 4680
(EE) of section 5747.01 of the Revised Code, then the trust and 4681
the pass-through entities of which it owns or controls, 4682
directly, indirectly, or constructively through related 4683
interests, more than five per cent of the ownership or equity 4684
interests, shall not be excluded persons for purposes of the tax 4685
imposed under section 5751.02 of the Revised Code. 4686

(8) Nonprofit organizations or the state and its agencies, 4687
instrumentalities, or political subdivisions. 4688

(F) Except as otherwise provided in divisions (F) (2), (3), 4689
and (4) of this section, "gross receipts" means the total amount 4690
realized by a person, without deduction for the cost of goods 4691
sold or other expenses incurred, that contributes to the 4692
production of gross income of the person, including the fair 4693
market value of any property and any services received, and any 4694
debt transferred or forgiven as consideration. 4695

(1) The following are examples of gross receipts: 4696

(a) Amounts realized from the sale, exchange, or other 4697
disposition of the taxpayer's property to or with another; 4698

(b) Amounts realized from the taxpayer's performance of 4699
services for another; 4700

(c) Amounts realized from another's use or possession of the taxpayer's property or capital;	4701 4702
(d) Any combination of the foregoing amounts.	4703
(2) "Gross receipts" excludes the following amounts:	4704
(a) Interest income except interest on credit sales;	4705
(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;	4706 4707 4708 4709
(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.	4710 4711 4712 4713 4714 4715 4716 4717 4718 4719 4720 4721 4722 4723 4724 4725 4726 4727 4728
(d) Proceeds received attributable to the repayment,	4729

maturity, or redemption of the principal of a loan, bond, mutual 4730
fund, certificate of deposit, or marketable instrument; 4731

(e) The principal amount received under a repurchase 4732
agreement or on account of any transaction properly 4733
characterized as a loan to the person; 4734

(f) Contributions received by a trust, plan, or other 4735
arrangement, any of which is described in section 501(a) of the 4736
Internal Revenue Code, or to which Title 26, Subtitle A, Chapter 4737
1, Subchapter (D) of the Internal Revenue Code applies; 4738

(g) Compensation, whether current or deferred, and whether 4739
in cash or in kind, received or to be received by an employee, 4740
former employee, or the employee's legal successor for services 4741
rendered to or for an employer, including reimbursements 4742
received by or for an individual for medical or education 4743
expenses, health insurance premiums, or employee expenses, or on 4744
account of a dependent care spending account, legal services 4745
plan, any cafeteria plan described in section 125 of the 4746
Internal Revenue Code, or any similar employee reimbursement; 4747

(h) Proceeds received from the issuance of the taxpayer's 4748
own stock, options, warrants, puts, or calls, or from the sale 4749
of the taxpayer's treasury stock; 4750

(i) Proceeds received on the account of payments from 4751
insurance policies, except those proceeds received for the loss 4752
of business revenue; 4753

(j) Gifts or charitable contributions received; membership 4754
dues received by trade, professional, homeowners', or 4755
condominium associations; payments received for educational 4756
courses, meetings, meals, or similar payments to a trade, 4757
professional, or other similar association; and fundraising 4758

receipts received by any person when any excess receipts are 4759
donated or used exclusively for charitable purposes; 4760

(k) Damages received as the result of litigation in excess 4761
of amounts that, if received without litigation, would be gross 4762
receipts; 4763

(l) Property, money, and other amounts received or 4764
acquired by an agent on behalf of another in excess of the 4765
agent's commission, fee, or other remuneration; 4766

(m) Tax refunds, other tax benefit recoveries, and 4767
reimbursements for the tax imposed under this chapter made by 4768
entities that are part of the same combined taxpayer or 4769
consolidated elected taxpayer group, and reimbursements made by 4770
entities that are not members of a combined taxpayer or 4771
consolidated elected taxpayer group that are required to be made 4772
for economic parity among multiple owners of an entity whose tax 4773
obligation under this chapter is required to be reported and 4774
paid entirely by one owner, pursuant to the requirements of 4775
sections 5751.011 and 5751.012 of the Revised Code; 4776

(n) Pension reversions; 4777

(o) Contributions to capital; 4778

(p) Sales or use taxes collected as a vendor or an out-of- 4779
state seller on behalf of the taxing jurisdiction from a 4780
consumer or other taxes the taxpayer is required by law to 4781
collect directly from a purchaser and remit to a local, state, 4782
or federal tax authority; 4783

(q) In the case of receipts from the sale of cigarettes, 4784
tobacco products, or vapor products by a wholesale dealer, 4785
retail dealer, distributor, manufacturer, vapor distributor, or 4786
seller, all as defined in section 5743.01 of the Revised Code, 4787

an amount equal to the federal and state excise taxes paid by 4788
any person on or for such cigarettes, tobacco products, or vapor 4789
products under subtitle E of the Internal Revenue Code or 4790
Chapter 5743. of the Revised Code; 4791

(r) In the case of receipts from the sale, transfer, 4792
exchange, or other disposition of motor fuel as "motor fuel" is 4793
defined in section 5736.01 of the Revised Code, an amount equal 4794
to the value of the motor fuel, including federal and state 4795
motor fuel excise taxes and receipts from billing or invoicing 4796
the tax imposed under section 5736.02 of the Revised Code to 4797
another person; 4798

(s) In the case of receipts from the sale of beer or 4799
intoxicating liquor, as defined in section 4301.01 of the 4800
Revised Code, by a person holding a permit issued under Chapter 4801
4301. or 4303. of the Revised Code, an amount equal to federal 4802
and state excise taxes paid by any person on or for such beer or 4803
intoxicating liquor under subtitle E of the Internal Revenue 4804
Code or Chapter 4301. or 4305. of the Revised Code; 4805

(t) Receipts realized by a new motor vehicle dealer or 4806
used motor vehicle dealer, as defined in section 4517.01 of the 4807
Revised Code, from the sale or other transfer of a motor 4808
vehicle, as defined in that section, to another motor vehicle 4809
dealer for the purpose of resale by the transferee motor vehicle 4810
dealer, but only if the sale or other transfer was based upon 4811
the transferee's need to meet a specific customer's preference 4812
for a motor vehicle; 4813

(u) Receipts from a financial institution described in 4814
division (E) (3) of this section for services provided to the 4815
financial institution in connection with the issuance, 4816
processing, servicing, and management of loans or credit 4817

accounts, if such financial institution and the recipient of 4818
such receipts have at least fifty per cent of their ownership 4819
interests owned or controlled, directly or constructively 4820
through related interests, by common owners; 4821

(v) Receipts realized from administering anti-neoplastic 4822
drugs and other cancer chemotherapy, biologicals, therapeutic 4823
agents, and supportive drugs in a physician's office to patients 4824
with cancer; 4825

(w) Funds received or used by a mortgage broker that is 4826
not a dealer in intangibles, other than fees or other 4827
consideration, pursuant to a table-funding mortgage loan or 4828
warehouse-lending mortgage loan. Terms used in division (F) (2) 4829
(w) of this section have the same meanings as in section 1322.01 4830
of the Revised Code, except "mortgage broker" means a person 4831
assisting a buyer in obtaining a mortgage loan for a fee or 4832
other consideration paid by the buyer or a lender, or a person 4833
engaged in table-funding or warehouse-lending mortgage loans 4834
that are first lien mortgage loans. 4835

(x) Property, money, and other amounts received by a 4836
professional employer organization, as defined in section 4837
4125.01 of the Revised Code, or an alternate employer 4838
organization, as defined in section 4133.01 of the Revised Code, 4839
from a client employer, as defined in either of those sections 4840
as applicable, in excess of the administrative fee charged by 4841
the professional employer organization or the alternate employer 4842
organization to the client employer; 4843

(y) In the case of amounts retained as commissions by a 4844
permit holder under Chapter 3769. of the Revised Code, an amount 4845
equal to the amounts specified under that chapter that must be 4846
paid to or collected by the tax commissioner as a tax and the 4847

amounts specified under that chapter to be used as purse money;	4848
(z) Qualifying distribution center receipts as determined	4849
under section 5751.40 of the Revised Code;	4850
(aa) Receipts of an employer from payroll deductions	4851
relating to the reimbursement of the employer for advancing	4852
moneys to an unrelated third party on an employee's behalf;	4853
(bb) Cash discounts allowed and taken;	4854
(cc) Returns and allowances;	4855
(dd) Bad debts from receipts on the basis of which the tax	4856
imposed by this chapter was paid in a prior quarterly tax	4857
payment period. For the purpose of this division, "bad debts"	4858
means any debts that have become worthless or uncollectible	4859
between the preceding and current quarterly tax payment periods,	4860
have been uncollected for at least six months, and that may be	4861
claimed as a deduction under section 166 of the Internal Revenue	4862
Code and the regulations adopted under that section, or that	4863
could be claimed as such if the taxpayer kept its accounts on	4864
the accrual basis. "Bad debts" does not include repossessed	4865
property, uncollectible amounts on property that remains in the	4866
possession of the taxpayer until the full purchase price is	4867
paid, or expenses in attempting to collect any account	4868
receivable or for any portion of the debt recovered.	4869
(ee) Any amount realized from the sale of an account	4870
receivable to the extent the receipts from the underlying	4871
transaction giving rise to the account receivable were included	4872
in the gross receipts of the taxpayer;	4873
(ff) Any receipts directly attributed to a transfer	4874
agreement or to the enterprise transferred under that agreement	4875
under section 4313.02 of the Revised Code;	4876

(gg) Qualified uranium receipts as determined under 4877
section 5751.41 of the Revised Code; 4878

(hh) In the case of amounts collected by a licensed casino 4879
operator from casino gaming, amounts in excess of the casino 4880
operator's gross casino revenue. In this division, "casino 4881
operator" and "casino gaming" have the meanings defined in 4882
section 3772.01 of the Revised Code, and "gross casino revenue" 4883
has the meaning defined in section 5753.01 of the Revised Code. 4884

(ii) Receipts realized from the sale of agricultural 4885
commodities by an agricultural commodity handler, both as 4886
defined in section 926.01 of the Revised Code, that is licensed 4887
by the director of agriculture to handle agricultural 4888
commodities in this state; 4889

(jj) Qualifying integrated supply chain receipts as 4890
determined under section 5751.42 of the Revised Code; 4891

(kk) In the case of a railroad company described in 4892
division (D)(9) of section 5727.01 of the Revised Code that 4893
purchases dyed diesel fuel directly from a supplier as defined 4894
by section 5736.01 of the Revised Code, an amount equal to the 4895
product of the number of gallons of dyed diesel fuel purchased 4896
directly from such a supplier multiplied by the average 4897
wholesale price for a gallon of diesel fuel as determined under 4898
section 5736.02 of the Revised Code for the period during which 4899
the fuel was purchased multiplied by a fraction, the numerator 4900
of which equals the rate of tax levied by section 5736.02 of the 4901
Revised Code less the rate of tax computed in section 5751.03 of 4902
the Revised Code, and the denominator of which equals the rate 4903
of tax computed in section 5751.03 of the Revised Code; 4904

(ll) Receipts realized by an out-of-state disaster 4905

business from disaster work conducted in this state during a 4906
disaster response period pursuant to a qualifying solicitation 4907
received by the business. Terms used in division (F) (2) (11) of 4908
this section have the same meanings as in section 5703.94 of the 4909
Revised Code. 4910

(mm) In the case of receipts from the sale or transfer of 4911
a mortgage-backed security or a mortgage loan by a mortgage 4912
lender holding a valid certificate of registration issued under 4913
Chapter 1322. of the Revised Code or by a person that is a 4914
member of the mortgage lender's consolidated elected taxpayer 4915
group, an amount equal to the principal balance of the mortgage 4916
loan; 4917

(nn) Amounts of excess surplus of the state insurance fund 4918
received by the taxpayer from the Ohio bureau of workers' 4919
compensation pursuant to rules adopted under section 4123.321 of 4920
the Revised Code; 4921

(oo) Except as otherwise provided in division (B) of 4922
section 5751.091 of the Revised Code, receipts of a megaproject 4923
supplier from sales of tangible personal property directly to a 4924
megaproject operator in this state for use at the site of the 4925
megaproject operator's megaproject, provided that the sale 4926
occurs during the period that the megaproject operator has an 4927
agreement with the tax credit authority for the megaproject 4928
under division (D) of section 122.17 of the Revised Code that 4929
remains in effect and has not expired or been terminated, and 4930
provided the megaproject supplier holds a certificate for such 4931
megaproject issued under section 5751.052 of the Revised Code 4932
for the calendar year in which the sales are made and, if the 4933
megaproject supplier meets the requirements described in 4934
division (A) (13) (b) of section 122.17 of the Revised Code, the 4935

megaproject supplier holds a certificate for such megaproject 4936
issued under division (D) (11) of section 122.17 of the Revised 4937
Code on the first day of that calendar year; 4938

(pp) Receipts from the sale of each new piece of capital 4939
equipment that has a cost in excess of one hundred million 4940
dollars and that is used at the site of a megaproject that 4941
satisfies the criteria described in division (A) (11) (a) (ii) of 4942
section 122.17 of the Revised Code, provided that the sale 4943
occurs during the period that a megaproject operator has an 4944
agreement for that megaproject with the tax credit authority 4945
under division (D) of section 122.17 of the Revised Code that 4946
remains in effect and has not expired or been terminated; 4947

(qq) In the case of amounts collected by a sports gaming 4948
proprietor from sports gaming, amounts in excess of the 4949
proprietor's sports gaming receipts. As used in this division, 4950
"sports gaming proprietor" has the same meaning as in section 4951
3775.01 of the Revised Code and "sports gaming receipts" has the 4952
same meaning as in section 5753.01 of the Revised Code. 4953

(rr) Amounts received from any federal, state, or local 4954
grant, and amounts of indebtedness discharged or forgiven 4955
pursuant to federal, state, or local law, for providing or 4956
expanding access to broadband service in this state. As used in 4957
this division, "broadband service" has the same meaning as in 4958
section 188.01 of the Revised Code. 4959

(ss) Receipts provided to a taxpayer to compensate for 4960
lost business resulting from the train derailment near the city 4961
of East Palestine on February 3, 2023, by any of the following: 4962

(i) A federal, state, or local government agency; 4963

(ii) A railroad company, as that term is defined in 4964

section 5727.01 of the Revised Code; 4965

(iii) Any subsidiary, insurer, or agent of a railroad 4966
company or any related person. 4967

(tt) An amount equal to the fee imposed by section 3743.22 4968
of the Revised Code billed to the purchaser, collected by the 4969
taxpayer, and remitted to the fire marshal during the tax 4970
period, provided that the fee is separately stated on the 4971
invoice, bill of sale, or similar document given to the 4972
purchaser of 1.4G fireworks in this state; 4973

(uu) ~~Any receipts for which the tax imposed by this~~ 4974
~~chapter is prohibited by the constitution or laws of the United~~ 4975
~~States or the constitution of this state; In the case of amounts~~ 4976
collected by an internet gambling operator from internet 4977
gambling, amounts in excess of the operator's internet gambling 4978
receipts. As used in this division, "internet gambling" and 4979
"internet gambling operator" have the same meanings as in 4980
section 3771.01 of the Revised Code, and "internet gambling 4981
receipts" has the same meaning as in section 5753.01 of the 4982
Revised Code. 4983

(vv) Receipts from fees imposed under sections 128.41 and 4984
128.42 of the Revised Code; 4985

(ww) Any receipts for which the tax imposed by this 4986
chapter is prohibited by the constitution or laws of the United 4987
States or the constitution of this state. 4988

(3) In the case of a taxpayer when acting as a real estate 4989
broker, "gross receipts" includes only the portion of any fee 4990
for the service of a real estate broker, or service of a real 4991
estate salesperson associated with that broker, that is retained 4992
by the broker and not paid to an associated real estate 4993

salesperson or another real estate broker. For the purposes of 4994
this division, "real estate broker" and "real estate 4995
salesperson" have the same meanings as in section 4735.01 of the 4996
Revised Code. 4997

(4) A taxpayer's method of accounting for gross receipts 4998
for a tax period shall be the same as the taxpayer's method of 4999
accounting for federal income tax purposes for the taxpayer's 5000
federal taxable year that includes the tax period. If a 5001
taxpayer's method of accounting for federal income tax purposes 5002
changes, its method of accounting for gross receipts under this 5003
chapter shall be changed accordingly. 5004

(G) "Taxable gross receipts" means gross receipts situated 5005
to this state under section 5751.033 of the Revised Code. 5006

(H) A person has "substantial nexus with this state" if 5007
any of the following applies. The person: 5008

(1) Owns or uses a part or all of its capital in this 5009
state; 5010

(2) Holds a certificate of compliance with the laws of 5011
this state authorizing the person to do business in this state; 5012

(3) Has bright-line presence in this state; 5013

(4) Otherwise has nexus with this state to an extent that 5014
the person can be required to remit the tax imposed under this 5015
chapter under the Constitution of the United States. 5016

(I) A person has "bright-line presence" in this state for 5017
a reporting period and for the remaining portion of the calendar 5018
year if any of the following applies. The person: 5019

(1) Has at any time during the calendar year property in 5020
this state with an aggregate value of at least fifty thousand 5021

dollars. For the purpose of division (I) (1) of this section, 5022
owned property is valued at original cost and rented property is 5023
valued at eight times the net annual rental charge. 5024

(2) Has during the calendar year payroll in this state of 5025
at least fifty thousand dollars. Payroll in this state includes 5026
all of the following: 5027

(a) Any amount subject to withholding by the person under 5028
section 5747.06 of the Revised Code; 5029

(b) Any other amount the person pays as compensation to an 5030
individual under the supervision or control of the person for 5031
work done in this state; and 5032

(c) Any amount the person pays for services performed in 5033
this state on its behalf by another. 5034

(3) Has during the calendar year taxable gross receipts of 5035
at least five hundred thousand dollars; 5036

(4) Has at any time during the calendar year within this 5037
state at least twenty-five per cent of the person's total 5038
property, total payroll, or total gross receipts; 5039

(5) Is domiciled in this state as an individual or for 5040
corporate, commercial, or other business purposes. 5041

(J) "Tangible personal property" has the same meaning as 5042
in section 5739.01 of the Revised Code. 5043

(K) "Internal Revenue Code" means the Internal Revenue 5044
Code of 1986, 100 Stat. 2085, 26 U.S.C. 1, as amended. Any term 5045
used in this chapter that is not otherwise defined has the same 5046
meaning as when used in a comparable context in the laws of the 5047
United States relating to federal income taxes unless a 5048
different meaning is clearly required. Any reference in this 5049

chapter to the Internal Revenue Code includes other laws of the 5050
United States relating to federal income taxes. 5051

(L) "Calendar quarter" means a three-month period ending 5052
on the thirty-first day of March, the thirtieth day of June, the 5053
thirtieth day of September, or the thirty-first day of December. 5054

(M) "Tax period" means the calendar quarter on the basis 5055
of which a taxpayer is required to pay the tax imposed under 5056
this chapter. 5057

(N) "Agent" means a person authorized by another person to 5058
act on its behalf to undertake a transaction for the other, 5059
including any of the following: 5060

(1) A person receiving a fee to sell financial 5061
instruments; 5062

(2) A person retaining only a commission from a 5063
transaction with the other proceeds from the transaction being 5064
remitted to another person; 5065

(3) A person issuing licenses and permits under section 5066
1533.13 of the Revised Code; 5067

(4) A lottery sales agent holding a valid license issued 5068
under section 3770.05 of the Revised Code; 5069

(5) A person acting as an agent of the division of liquor 5070
control under section 4301.17 of the Revised Code. 5071

(O) "Received" includes amounts accrued under the accrual 5072
method of accounting. 5073

(P) "Reporting person" means a person in a consolidated 5074
elected taxpayer or combined taxpayer group that is designated 5075
by that group to legally bind the group for all filings and tax 5076

liabilities and to receive all legal notices with respect to 5077
matters under this chapter, or, for the purposes of section 5078
5751.04 of the Revised Code, a separate taxpayer that is not a 5079
member of such a group. 5080

(Q) "Megaproject," "megaproject operator," and 5081
"megaproject supplier" have the same meanings as in section 5082
122.17 of the Revised Code. 5083

(R) "Exclusion amount" means three million dollars 5084
beginning in 2024 and six million dollars beginning in 2025. 5085

Sec. 5753.01. As used in Chapter 5753. of the Revised Code 5086
and for no other purpose under Title LVII of the Revised Code: 5087

(A) "Casino facility" has the same meaning as in section 5088
3772.01 of the Revised Code. 5089

(B) "Casino gaming" has the same meaning as in section 5090
3772.01 of the Revised Code. 5091

(C) "Casino operator" has the same meaning as in section 5092
3772.01 of the Revised Code. 5093

(D) "Gross casino revenue" means the total amount of money 5094
exchanged for the purchase of chips, tokens, tickets, electronic 5095
cards, or similar objects by casino patrons, less winnings paid 5096
to wagerers. "Gross casino revenue" does not include ~~either~~ any 5097
of the following: 5098

(1) The issuance to casino patrons or wagering by casino 5099
patrons of any promotional gaming credit as defined in section 5100
3772.01 of the Revised Code. When issuance of the promotional 5101
gaming credit requires money exchanged as a match from the 5102
patron, the excludible portion of the promotional gaming credit 5103
does not include the portion of the wager purchased by the 5104

patron.	5105
(2) Sports gaming receipts;	5106
<u>(3) Internet gambling receipts.</u>	5107
(E) "Person" has the same meaning as in section 3772.01 of the Revised Code.	5108 5109
(F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.	5110 5111
(G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code.	5112 5113 5114
(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:	5115 5116 5117 5118
(1) All cash and cash equivalents paid as winnings to sports gaming patrons;	5119 5120
(2) The dollar amount of all voided wagers.	5121
(3) Receipts received from the operation of lottery sports gaming on behalf of the state under sections 3770.23 to 3770.25 of the Revised Code.	5122 5123 5124
(4) (a) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;	5125 5126 5127
(b) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.	5128 5129
As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the	5130 5131

Revised Code. When issuance of a promotional gaming credit 5132
requires money exchanged as a match from the patron, the 5133
deductible portion of the promotional gaming credit does not 5134
include the portion of the wager purchased by the patron. 5135

(I) "Table game" has the same meaning as in section 5136
3772.01 of the Revised Code. 5137

(J) "Taxpayer" means a casino operator subject to the tax 5138
levied under section 5753.02 of the Revised Code ~~or~~, a sports 5139
gaming proprietor subject to the tax levied under section 5140
5753.021 of the Revised Code, or an internet gambling operator 5141
subject to the tax levied under section 5753.022 of the Revised 5142
Code. 5143

(K) "Tax period" means one twenty-four-hour period with 5144
regard to which a casino operator or internet gambling operator 5145
is required to pay the tax levied by section 5753.02 or 5753.022 5146
of the Revised Code, as applicable, and one calendar month with 5147
regard to which a sports gaming proprietor is required to pay 5148
the tax levied by section 5753.021 of the Revised Code. 5149

(L) "Internet gambling receipts" means the total gross 5150
receipts received by an internet gambling operator from the 5151
operation of internet gambling in this state, less the total of 5152
the following: 5153

(1) All cash and cash equivalents paid as winnings to 5154
internet gambling patrons; 5155

(2) The dollar amount of all voided wagers. 5156

(M) "Internet gambling game," "Internet gambling," and 5157
"internet gambling operator" have the same meanings as section 5158
3771.01 of the Revised Code. 5159

Sec. 5753.022. For the purpose of funding the needs of the 5160
state, a tax is hereby levied on the internet gambling receipts 5161
of an internet gambling operator at the rate of twenty-eight per 5162
cent of the operator's internet gambling receipts. The tax 5163
imposed under this section is in addition to any other taxes or 5164
fees imposed under the Revised Code. 5165

Sec. 5753.031. (A) For the purpose of receiving and 5166
distributing, and accounting for, revenue received from the tax 5167
levied by section 5753.021 of the Revised Code and from fines 5168
imposed under Chapter 3775. of the Revised Code, the following 5169
funds are created in the state treasury: 5170

(1) The sports gaming revenue fund; 5171

(2) The sports gaming tax administration fund, which the 5172
tax commissioner shall use to defray the costs incurred in 5173
administering the tax levied by section 5753.021 of the Revised 5174
Code; 5175

(3) The sports gaming profits education fund, which shall 5176
be used for the support of public and nonpublic education for 5177
students in grades kindergarten through twelve as determined in 5178
appropriations made by the general assembly. 5179

(4) The problem ~~sports gaming~~ gambling fund. 5180

(B) (1) All of the following shall be deposited into the 5181
sports gaming revenue fund: 5182

(a) All money collected from the tax levied under section 5183
5753.021 of the Revised Code; 5184

(b) The remainder of the fees described in division (G) (2) 5185
of section 3775.02 of the Revised Code, after the Ohio casino 5186
control commission deposits the required amount in the sports 5187

gaming profits veterans fund under that division; 5188

(c) Unclaimed winnings collected under division ~~(F)~~(E) of 5189
section 3775.10 of the Revised Code; 5190

(d) Any fines collected under Chapter 3775. of the Revised 5191
Code. 5192

(2) All other fees collected under Chapter 3775. of the 5193
Revised Code shall be deposited into the casino control 5194
commission fund created under section 5753.03 of the Revised 5195
Code. 5196

(C) (1) From the sports gaming revenue fund, the director 5197
of budget and management shall transfer as needed to the tax 5198
refund fund amounts equal to the refunds certified by the tax 5199
commissioner under section 5753.06 of the Revised Code and 5200
attributable to the tax levied under section 5753.021 of the 5201
Revised Code. 5202

(2) Not later than the fifteenth day of each month, the 5203
director of budget and management shall transfer from the sports 5204
gaming revenue fund to the sports gaming tax administration fund 5205
the amount necessary to reimburse the department of taxation's 5206
actual expenses incurred in administering the tax levied under 5207
section 5753.021 of the Revised Code. 5208

(3) Of the amount in the sports gaming revenue fund 5209
remaining after making the transfers required by divisions (C) 5210
(1) and (2) of this section, the director of budget and 5211
management shall transfer, on or before the fifteenth day of the 5212
month following the end of each calendar quarter, amounts to 5213
each fund as follows: 5214

(a) Ninety-eight per cent to the sports gaming profits 5215
education fund; 5216

(b) Two per cent to the problem sports-gaming-gambling	5217
fund.	5218
(D) All interest generated by the funds created under this	5219
section shall be credited back to them.	5220
<u>Sec. 5753.032.</u> (A) For the purpose of receiving and	5221
<u>distributing, and accounting for, revenue received from the tax</u>	5222
<u>levied by section 5753.022 of the Revised Code, the following</u>	5223
<u>funds are created in the state treasury:</u>	5224
<u>(1) The internet gambling revenue fund;</u>	5225
<u>(2) The internet gambling tax administration fund, which</u>	5226
<u>the tax commissioner shall use to defray the costs incurred in</u>	5227
<u>administering the tax levied by section 5753.022 of the Revised</u>	5228
<u>Code.</u>	5229
<u>(B) All money collected from the tax levied under section</u>	5230
<u>5753.022 of the Revised Code shall be deposited in the internet</u>	5231
<u>gambling revenue fund.</u>	5232
<u>(C) (1) From the internet gambling revenue fund, the</u>	5233
<u>director of budget and management shall transfer as needed to</u>	5234
<u>the tax refund fund amounts equal to the refunds certified by</u>	5235
<u>the tax commissioner under section 5753.06 of the Revised Code</u>	5236
<u>and attributable to the tax levied under section 5753.022 of the</u>	5237
<u>Revised Code.</u>	5238
<u>(2) Not later than the fifteenth day of each month, the</u>	5239
<u>director of budget and management shall transfer from the</u>	5240
<u>internet gambling revenue fund to the internet gambling tax</u>	5241
<u>administration fund the amount necessary to reimburse the</u>	5242
<u>department of taxation's actual expenses incurred in</u>	5243
<u>administering the tax levied under section 5753.022 of the</u>	5244
<u>Revised Code.</u>	5245

(3) Of the amount in the internet gambling revenue fund 5246
remaining after making the transfers required by divisions (C) 5247
(1) and (2) of this section, the director of budget and 5248
management shall transfer, on or before the fifteenth day of the 5249
month following the end of each calendar quarter, amounts to 5250
each fund as follows: 5251

(a) Ninety-nine per cent to the general revenue fund; 5252

(b) One per cent to the problem gambling fund created 5253
under section 5753.031 of the Revised Code. 5254

Sec. 5753.04. (A) Each taxpayer shall file returns 5255
electronically with the tax commissioner. Casino operators and 5256
internet gambling operators shall file returns daily each day 5257
banks are open for business, not later than noon, ~~and sports~~. 5258
Sports gaming proprietors shall file returns on or before the 5259
fifteenth day of each month, not later than noon. The return 5260
shall be in the form required by the tax commissioner, and shall 5261
reflect the relevant tax period. The return shall include, but 5262
is not limited to, the amount of the taxpayer's gross casino 5263
revenue ~~or~~, sports gaming receipts, or internet gambling 5264
receipts for the tax period and the amount of tax due under 5265
section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised Code 5266
for the tax period. The taxpayer shall remit electronically with 5267
the return the tax due. 5268

(B) If a casino operator ~~or~~, sports gaming proprietor, or 5269
internet gambling operator ceases to be a taxpayer at any time, 5270
the operator or proprietor shall indicate the last date for 5271
which the operator or proprietor was liable for the tax. The 5272
return shall include a space for this purpose. 5273

(C) Except as otherwise provided in division (A) of 5274

section 3775.14 of the Revised Code, the information in a return 5275
a sports gaming proprietor files with the tax commissioner under 5276
this section concerning sports gaming receipts is subject to 5277
disclosure as a public record under section 149.43 of the 5278
Revised Code. 5279

Sec. 5753.05. (A) (1) A taxpayer who fails to file a return 5280
or to remit the tax due as required by section 5753.04 of the 5281
Revised Code shall pay a penalty not to exceed the greater of 5282
five hundred dollars or ten per cent of the tax due. 5283

(2) If the tax commissioner finds additional tax to be 5284
due, the tax commissioner may impose an additional penalty of up 5285
to fifteen per cent of the additional tax found to be due. A 5286
delinquent payment of tax made as the result of a notice or an 5287
audit is subject to the additional penalty imposed by this 5288
division. 5289

(3) If a taxpayer fails to file a return electronically or 5290
to remit the tax electronically, the tax commissioner may impose 5291
an additional penalty of fifty dollars or ten per cent of the 5292
tax due as shown on the return, whichever is greater. 5293

(B) If the tax due under section 5753.02 ~~or~~, 5753.021, or 5294
5753.022 of the Revised Code is not timely paid, the taxpayer 5295
shall pay interest at the rate per annum prescribed in section 5296
5703.47 of the Revised Code beginning on the day the tax was due 5297
through the day the tax is paid or an assessment is issued, 5298
whichever occurs first. 5299

(C) The tax commissioner shall collect any penalty or 5300
interest as if it were the tax levied by section 5753.02 ~~or~~, 5301
5753.021, or 5753.022 of the Revised Code, as applicable. 5302
Penalties and interest shall be treated as if they were revenue 5303

arising from the applicable tax. 5304

(D) The tax commissioner may abate all or a portion of any 5305
penalty imposed under this section and may adopt rules governing 5306
abatements. 5307

(E) If a casino operator ~~or~~, sports gaming proprietor, or 5308
internet gambling operator fails to file a return or remit the 5309
tax due as required by section 5753.04 of the Revised Code 5310
within a period of one year after the due date for filing the 5311
return or remitting the tax, the Ohio casino control commission 5312
may suspend the operator's or proprietor's license. 5313

Sec. 5753.07. (A) (1) The tax commissioner may issue an 5314
assessment, based on any information in the tax commissioner's 5315
possession, against a taxpayer who fails to pay ~~the a~~ tax levied 5316
under ~~section 5753.02 or 5753.021 of the Revised Code~~ this 5317
chapter or to file a return under section 5753.04 of the Revised 5318
Code. The tax commissioner shall give the taxpayer written 5319
notice of the assessment under section 5703.37 of the Revised 5320
Code. With the notice, the tax commissioner shall include 5321
instructions on how to petition for reassessment and on how to 5322
request a hearing with respect to the petition. 5323

(2) Unless the taxpayer, within sixty days after service 5324
of the notice of assessment, files with the tax commissioner, 5325
either personally or by certified mail, a written petition 5326
signed by the taxpayer, or by the taxpayer's authorized agent 5327
who has knowledge of the facts, the assessment becomes final, 5328
and the amount of the assessment is due and payable from the 5329
taxpayer to the treasurer of state. The petition shall indicate 5330
the taxpayer's objections to the assessment. Additional 5331
objections may be raised in writing if they are received by the 5332
tax commissioner before the date shown on the final 5333

determination. 5334

(3) If a petition for reassessment has been properly 5335
filed, the tax commissioner shall proceed under section 5703.60 5336
of the Revised Code. 5337

(4) After an assessment becomes final, if any portion of 5338
the assessment, including penalties and accrued interest, 5339
remains unpaid, the tax commissioner may file a certified copy 5340
of the entry making the assessment final in the office of the 5341
clerk of the court of common pleas of Franklin county or in the 5342
office of the clerk of the court of common pleas of the county 5343
in which the taxpayer resides, the taxpayer's casino facility or 5344
sports gaming facility is located, or the taxpayer's principal 5345
place of business in this state is located. Immediately upon the 5346
filing of the entry, the clerk shall enter a judgment for the 5347
state against the taxpayer assessed in the amount shown on the 5348
entry. The judgment may be filed by the clerk in a loose-leaf 5349
book entitled, "special judgments for the gross casino revenue 5350
tax~~and~~, sports gaming receipts tax, and internet gambling 5351
receipts tax." The judgment has the same effect as other 5352
judgments. Execution shall issue upon the judgment at the 5353
request of the tax commissioner, and all laws applicable to 5354
sales on execution apply to sales made under the judgment. 5355

(5) If the assessment is not paid in its entirety within 5356
sixty days after the day the assessment was issued, the portion 5357
of the assessment consisting of tax due shall bear interest at 5358
the rate per annum prescribed by section 5703.47 of the Revised 5359
Code from the day the tax commissioner issued the assessment 5360
until the assessment is paid or until it is certified to the 5361
attorney general for collection under section 131.02 of the 5362
Revised Code, whichever comes first. If the unpaid portion of 5363

the assessment is certified to the attorney general for 5364
collection, the entire unpaid portion of the assessment shall 5365
bear interest at the rate per annum prescribed by section 5366
5703.47 of the Revised Code from the date of certification until 5367
the date it is paid in its entirety. Interest shall be paid in 5368
the same manner as the tax levied under section 5753.02~~or,~~ 5369
5753.021, or 5753.022 of the Revised Code, as applicable, and 5370
may be collected by the issuance of an assessment under this 5371
section. 5372

(B) If the tax commissioner believes that collection of 5373
the tax levied under section 5753.02~~or,~~ 5753.021, or 5753.022 5374
of the Revised Code will be jeopardized unless proceedings to 5375
collect or secure collection of the tax are instituted without 5376
delay, the commissioner may issue a jeopardy assessment against 5377
the taxpayer that is liable for the tax. Immediately upon the 5378
issuance of a jeopardy assessment, the tax commissioner shall 5379
file an entry with the clerk of the court of common pleas in the 5380
manner prescribed by division (A) (4) of this section, and the 5381
clerk shall proceed as directed in that division. Notice of the 5382
jeopardy assessment shall be served on the taxpayer or the 5383
taxpayer's authorized agent under section 5703.37 of the Revised 5384
Code within five days after the filing of the entry with the 5385
clerk. The total amount assessed is immediately due and payable, 5386
unless the taxpayer assessed files a petition for reassessment 5387
under division (A) (2) of this section and provides security in a 5388
form satisfactory to the tax commissioner that is in an amount 5389
sufficient to satisfy the unpaid balance of the assessment. If a 5390
petition for reassessment has been filed, and if satisfactory 5391
security has been provided, the tax commissioner shall proceed 5392
under division (A) (3) of this section. Full or partial payment 5393
of the assessment does not prejudice the tax commissioner's 5394

consideration of the petition for reassessment. 5395

(C) The tax commissioner shall immediately forward to the 5396
treasurer of state all amounts the tax commissioner receives 5397
under this section, and the amounts forwarded shall be treated 5398
as if they were revenue arising from the tax levied under 5399
section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised Code, 5400
as applicable. 5401

(D) Except as otherwise provided in this division, no 5402
assessment shall be issued against a taxpayer for the tax levied 5403
under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised 5404
Code more than four years after the due date for filing the 5405
return for the tax period for which the tax was reported, or 5406
more than four years after the return for the tax period was 5407
filed, whichever is later. This division does not bar an 5408
assessment against a taxpayer who fails to file a return as 5409
required by section 5753.04 of the Revised Code or who files a 5410
fraudulent return, or when the taxpayer and the tax commissioner 5411
waive in writing the time limitation. 5412

(E) If the tax commissioner possesses information that 5413
indicates that the amount of tax a taxpayer is liable to pay 5414
under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised 5415
Code exceeds the amount the taxpayer paid, the tax commissioner 5416
may audit a sample of the taxpayer's gross casino revenue ~~or~~, 5417
sports gaming receipts, or internet gambling receipts, as 5418
applicable, over a representative period of time to ascertain 5419
the amount of tax due, and may issue an assessment based on the 5420
audit. The tax commissioner shall make a good faith effort to 5421
reach agreement with the taxpayer in selecting a representative 5422
sample. The tax commissioner may apply a sampling method only if 5423
the tax commissioner has prescribed the method by rule. 5424

(F) If the whereabouts of a taxpayer who is liable for the tax levied under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised Code are unknown to the tax commissioner, the tax commissioner shall proceed under section 5703.37 of the Revised Code.

Sec. 5753.08. If a taxpayer who is liable for the tax levied under section 5753.02 ~~or~~, 5753.021, or 5753.022 of the Revised Code sells a casino facility or sports gaming facility, disposes of 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, or internet gambling 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. 5753.12. (A) Notwithstanding any provision of this chapter, any person who operates a casino facility without holding a current, valid license issued under Chapter 3772. of the Revised Code ~~or~~, operates a sports gaming facility without holding a current, valid license issued under Chapter 3775. of the Revised Code, or conducts internet gambling without holding a current, valid license issued under Chapter 3771. of the Revised Code is liable for any amounts, including tax, interest, and penalties, imposed under this chapter in the same manner as

persons that do hold such a license. 5456

(B) The tax commissioner may issue an assessment against a 5457
person described in division (A) of this section for any amount 5458
due under this chapter in the same manner provided under section 5459
5753.07 of the Revised Code. 5460

Section 2. That existing sections 109.572, 2915.01, 5461
2915.02, 3123.90, 3769.08, 3772.01, 3772.02, 3772.03, 3772.031, 5462
3772.04, 3772.062, 5747.02, 5747.063, 5747.20, 5751.01, 5753.01, 5463
5753.031, 5753.04, 5753.05, 5753.07, 5753.08, and 5753.12 of the 5464
Revised Code are hereby repealed. 5465

Section 3. (A) The Executive Director of the Ohio Casino 5466
Control Commission shall designate a launch date for internet 5467
gambling that is as soon as practicable after the effective date 5468
of this section and not later than March 31, 2026. No person 5469
shall offer internet gambling in this state before the launch 5470
date. 5471

(B) (1) The Executive Director of the Ohio Casino Control 5472
Commission shall set a series of deadlines by which a person 5473
must apply for an internet gambling license under Chapter 3771. 5474
of the Revised Code, as enacted by this act, and meet all other 5475
requirements for the license, in order to begin operating under 5476
the license on the launch date. 5477

(2) If a person applies for an internet gambling license 5478
after the application deadline, the Commission is not required 5479
to review the application in time to issue the person a license 5480
before the launch date. If a person applies for an internet 5481
gambling license on or before the application deadline, but 5482
fails to meet any other requirement for the license by the 5483
applicable deadline to do so, the Commission is not required to 5484

issue the person a license before the launch date. 5485

(C) During the period beginning on the effective date of 5486
this section and ending on October 1, 2026, all of the following 5487
apply: 5488

(1) At the request of an applicant for an internet 5489
gambling license under Chapter 3771. of the Revised Code, as 5490
enacted by this act, the Executive Director of the Ohio Casino 5491
Control Commission may issue a provisional internet gambling 5492
license of the applicable type to the applicant, so long as the 5493
applicant has submitted a completed application for the license, 5494
including paying the required application fee. The Commission 5495
may prescribe by rule the requirements to receive a provisional 5496
internet gambling license, including additional application and 5497
license fees. 5498

(2) In evaluating a request for a provisional internet 5499
gambling license, the Executive Director may consider the 5500
applicant's apparent eligibility for an internet gambling 5501
license under Chapter 3771. of the Revised Code, as enacted by 5502
this act, including whether the applicant has previously 5503
undergone a suitability investigation similar to the 5504
investigation the applicant must undergo to receive the internet 5505
gambling license. 5506

(3) The Executive Director shall determine the period for 5507
which a provisional internet gambling license is valid, provided 5508
that the period shall not exceed three months. The Executive 5509
Director may renew a provisional internet gambling license for 5510
one additional period not to exceed three months. 5511

Section 4. Section 3772.03 of the Revised Code is 5512
presented in this act as a composite of the section as amended 5513

by H.B 29 of the 134th General Assembly and both H.B. 49 and 5514
H.B. 132 of the 132nd General Assembly. The General Assembly, 5515
applying the principle stated in division (B) of section 1.52 of 5516
the Revised Code that amendments are to be harmonized if 5517
reasonably capable of simultaneous operation, finds that the 5518
composite is the resulting version of the section in effect 5519
prior to the effective date of the section as presented in this 5520
act. 5521