Amendment No. AM_134_3475-1

H. B. No. 515
As Passed by the House

_____ moved to amend as follows:

In line 1 of the title, delete "section" and insert "sections"; after "5747.01" insert ", 5753.01, and 5753.04"

In line 3 of the title, after "business" insert "and to modify the tax laws governing sports gaming"

In line 4, delete "section" and insert "sections"; after "5747.01" insert ", 5753.01, and 5753.04"

After line 1043, insert:

"**Sec. 5753.01.** As used in Chapter 5753. of the Revised Code and for no other purpose under Title LVII of the Revised Code:

(A) "Casino facility" has the same meaning as in section 3772.01 of the Revised Code.

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

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

(D) "Gross casino revenue" means the total amount of money exchanged for the purchase of chips, tokens, tickets, electronic cards, or similar objects by casino patrons, less winnings paid to wagerers. "Gross casino revenue" does not include either of the following:

(1) The issuance to casino patrons or wagering by casino patrons of any promotional gaming credit as defined in section 3772.01 of the Revised Code. When issuance of the promotional gaming credit requires money exchanged as a match from the patron, the excludible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.

(2) Sports gaming receipts.

(E) "Person" has the same meaning as in section 3772.01 of the Revised Code.

(F) "Slot machine" has the same meaning as in section 3772.01 of the Revised Code.

(G) "Sports gaming facility" and "sports gaming proprietor" have the same meanings as in section 3775.01 of the Revised Code.

(H) "Sports gaming receipts" means the total gross receipts received by a sports gaming proprietor from the operation of sports gaming in this state, less the total of the following:

(1) All cash and cash equivalents paid as winnings to sports gaming patrons;

(2) The dollar amount of all voided wagers.

(3) 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.

(4)(a) On and after January 1, 2027, but before January 1, 2032, ten per cent of the promotional gaming credits wagered by patrons;

(b) On and after January 1, 2032, twenty per cent of the promotional gaming credits wagered by patrons.

As used in division (H) of this section, "promotional gaming credit" has the same meaning as in section 3775.01 of the Revised Code. When issuance of a promotional gaming credit requires money exchanged as a match from the patron, the deductible portion of the promotional gaming credit does not include the portion of the wager purchased by the patron.

(I) "Table game" has the same meaning as in section 3772.01 of the Revised Code.

(J) "Taxpayer" means a casino operator subject to the tax levied under section 5753.02 of the Revised Code or a sports gaming proprietor subject to the tax levied under section 5753.021 of the Revised Code.

(K) "Tax period" means one twenty-four-hour period with regard to which a ~~taxpayer~~ casino operator is required to pay the tax levied by section 5753.02 ~~or 5753.021~~ of the Revised Code and one calendar month with regard to which a sports gaming proprietor is required to pay the tax levied by section 5753.021 of the Revised Code.

Sec. 5753.04. (A) ~~Daily each day banks are open for business, not later than noon, each~~ Each taxpayer shall file ~~a return~~ returns electronically with the tax commissioner. Casino

operators shall file returns daily each day banks are open for business, not later than noon, and sports gaming proprietors shall file returns on or before the fifteenth day of each month, not later than noon. The return shall be in the form required by the tax commissioner, and shall reflect the relevant tax period. The return shall include, but is not limited to, the amount of the taxpayer's gross casino revenue or sports gaming receipts for the tax period and the amount of tax due under section 5753.02 or 5753.021 of the Revised Code for the tax period. The taxpayer shall remit electronically with the return the tax due.

(B) If a casino operator or sports gaming proprietor ceases to be a taxpayer at any time, the operator or proprietor shall indicate the last date for which the operator or proprietor was liable for the tax. The return shall include a space for this purpose.

(C) Except as otherwise provided in division (A) of section 3775.14 of the Revised Code, the information in a return a sports gaming proprietor files with the tax commissioner under this section concerning sports gaming receipts is subject to disclosure as a public record under section 149.43 of the Revised Code."

In line 1044, delete "section" and insert "sections"; after "5747.01" insert ", 5753.01, and 5753.04"

In line 1045, delete "is" and insert "are"

After line 1052, insert:

"**Section 4.** The amendment by this act of sections 5753.01 and 5753.04 of the Revised Code applies on and after the first day of the first month after the effective date of this section."

The motion was _____ agreed to.

SYNOPSIS

Sports gaming receipts tax reporting

R.C. 5753.01 and 5753.04; Section 4

Changes the reporting period for the sports gaming tax so that sports gaming proprietors must file monthly tax returns instead of daily returns.