
Executive**CACCD3 Transfers of Casino Operator Licenses****R.C. 3772.091, 3772.03**

Modifies existing law to permit a casino operator license to be transferred with approval of the Casino Control Commission. Requires an application to be filed with the Commission and payment of an application fee in order to obtain such approval. Permits the Commission to assess an additional reasonable fee to review a casino operator license transfer request. Makes other changes to the law governing such license transfers.

Fiscal effect: None.

Executive

Other Taxation Provisions

TAXCD51 Exclusion of Bad Debts in the Definition of Gross Casino Revenue

R.C. *5753.01*

Excludes bad debts from the definition of gross casino revenue, for purposes of the tax on that revenue, and defines what constitutes a bad debt.

Fiscal effect: Reduces casino tax revenues by an uncertain amount, potentially up to \$2 million per year. Revenue from the tax is distributed to the Gross Casino Revenue County Fund (Fund 5JG0, 51%), the Gross Casino Revenue County Student Fund (Fund 5JH0, 34%), the Gross Casino Revenue Host City Fund (5JJ0, 5%), the Ohio State Racing Commission Fund (Fund 5JK0, 3%), the Casino Control Commission Fund (Fund 5HS0, 3%), the Problem Casino Gambling and Addiction Fund (Fund 5JL0, 2%), and the Ohio Law Enforcement Training Fund (Fund 5JN0, 2%).
