



Ohio Legislative Service Commission

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Synopsis of Senate Committee Amendments*

Sub. H.B. 519

128th General Assembly
(S. Government Oversight)

Ethics

(R.C. 102.03, 121.41, and 121.54)

Changes from twelve months to two years the requirement that no present or former Ohio Casino Control Commission official, shall, during public service or within that time frame, represent a client, be employed by a person the Commission regulated, or act in a representative capacity for any person on any matter before or concerning the Commission.

Similarly, changes from twelve months to two years that requirement that no present or former Commission employee shall, during public employment or within that time frame, represent a client or act in a representative capacity on any matter in which the employee personally participated as a Commission employee through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or other substantial exercise of administrative discretion.

Removes the provision that describes the Inspector General's specific duties in regards to the Commission and its employees and instead includes the Commission in the definition of "state agency" under the Inspector General's current law provisions, which gives the Inspector General the same authority over the Commission as the Inspector General has under current law for other state agencies.

Bingo and instant bingo

(R.C. 109.32, 2915.01, 2915.08, 2915.081, 2915.082, 2915.083, 2915.09, 2915.091, 2915.093, 2915.10, 2915.101, and 2915.13)

Removes provisions regarding bingo and instant bingo that do the following:

* This synopsis does not address amendments that may have been adopted on the Senate Floor.

-Allow a veteran's, fraternal, or sporting organization, to spend a reasonable amount of real property taxes and assessments levied on the premises in which instant bingo is conducted.

-Prohibit a charitable organization from paying property taxes or assessments on premises that the charitable organization leases from another person to conduct bingo.

-Modify the definition of "instant bingo" to include games in which winners are determined by the random selection of one or more bingo numbers, by the use of seal card or bingo blower.

-Eliminate a prohibition against stopping the sale of instant bingo tickets until the tickets with the two highest tiers of prizes have been sold.

-Increase from two to three the number of bingo sessions that a charitable organization can conduct in any seven-day period.

-Authorize up to three charitable organizations to conduct bingo sessions at the same leased location in any calendar week.

-Increase from two to nine the number of bingo sessions that can be conducted on a property each calendar week.

-Increases the aggregate prize limit distributed at a bingo session from \$3,500 to \$6,000.

-Define "durable bingo equipment" as the following: a bingo ball, which is a ball imprinted with numbers and letters used in the selection process of a bingo game; a bingo or flash board, which are display boards, usually electronic, that display numbers and letters after the numbers and letters are called; a bingo machine, which is a type of selection device with a receptacle, or hopper, for the unselected bingo balls, a blower for selecting the balls, and a ball tray that contains 75 holes in which to place the ball once it is called; a bingo blower, which is a forced-air device that mixes the bingo balls and dispenses them to the bingo game operator; electronic bingo aids; audio-visual equipment, which is electronic equipment used to play bingo, such as a display monitor; instant bingo ticket dispensers.

-Remove, from the exclusion specifying that "gross receipts" do not include any money directly taken in by a bona fide auxiliary unit or society of a charitable organization, that specification that such an auxiliary unit or society has been in existence as an auxiliary unit or society for at least two years before conducting bingo.

-Include table and chairs as an example of "bingo supplies" that are not to be considered equipment used to conduct a bingo game.

-Authorize the Attorney General to notify the prosecutor and sheriff of a county in which bingo will be conducted not only in writing but alternatively on the Attorney General's web site.

-Authorize a distributor to sell, offer to sell, or otherwise provide or offer to provide bingo supplies, or to modify, convert, add to, or remove parts from bingo supplies, to further their promotion or sale, for use in this state, to a licensed lessor if the bingo supplies are durable bingo equipment.

-Authorize a distributor to accept payment for the sale or other provision of bingo supplies by check or, alternatively, by electronic fund transfer; authorizes a distributor to pay for purchased bingo supplies by check or, alternatively, by electronic fund transfer; and authorizes a manufacturer to accept payment for the sale of bingo supplies by check or, alternatively, by electronic fund transfer.

-Define a "lessor" as (1) a person who provides the premises to a charitable organization for conducting bingo for a rental amount in compliance with the bill or (2) a person who provides premises to a charitable instant bingo organization for conducting instant bingo other than at a bingo session.

-Prohibit a lessor from purchasing, obtaining, possessing, selling, offering to sell, leasing, or otherwise providing or offering to provide durable bingo equipment or a lease or from providing premises for the conduct of bingo to more than one charitable organization without having obtained a license from the Attorney General.

-Specify that the lessor license is valid for one year, and that the annual license fee is \$500.

-Specify that the license fees are to be deposited into the Charitable Law Fund to be used for purposes of certain gambling laws.

-Specify that the Attorney General may refuse to issue a lessor license to any person to which any of the following applies or to any person who has an officer, partner, or other person who has an ownership interest of 10% or more and to whom any of the following applies: the person is not a lessor; the person, officer, or partner leases or has leased premises in excess of allowable rental amounts; the person provides or has provided bingo game operators, security personnel, concessions, bingo supplies (other than durable bingo equipment), or any other type of service to a charitable organization conducting bingo on the premises; the person provides or has provided durable bingo equipment to a charitable organization without first obtaining a license; the person has been convicted of a felony; the person has been convicted of any gambling offense; the person has made an incorrect or false statement that is material to the granting of the license or any similar license in another jurisdiction (if the statement resulted in license revocation); the person has submitted incorrect or false information

that is material to the granting of the license; or the person has failed to correct any incorrect or false information that is material to the granting of the license.

-Prohibit a lessor from selling, offering to sell, or otherwise providing or offering to provide durable bingo equipment except to and for the use of a charitable organization.

-Specify that the owner or lessor who enters into a contract for the conduct of bingo other than at a bingo session must pay the gross profit to the charitable organization by check.

-Prohibit a lessor from accepting payment for the sale, lease, or other provision of durable bingo equipment other than by check, and prohibits a lessor from purchasing durable bingo equipment from any person who is not a licensed distributor, and prohibits a lessor from paying for bingo equipment other than by check.

-Prohibit a lessor from participating in the conduct of bingo on behalf of a charitable organization, and prohibits a lessor from knowingly soliciting, offering, paying, or receiving any kickback, bribe, or undocumented rebate, directly or indirectly, overtly or covertly, in cash or in kind, in return for providing durable bingo equipment.

-Specify that the Attorney General may suspend or revoke a lessor license for any of the reasons for which a license may be refused or if the licensee violates the bingo law.

-Specifies that a violation of the lessor licensing law is a first degree misdemeanor; however, if the lessor has previously been convicted of a violation of the lessor licensing law, the violation is a fifth degree felony.

-Specify that a licensed lessor must maintain a record of each purchase, sale, lease, or other provision of durable bingo equipment for a period of three years thereafter.

-Allow a charitable organization that conducts bingo to lease durable bingo equipment from the landlord of a premises where bingo is conducted.

-Specify that neither the crime of illegally conducting a bingo game nor the crime of illegal instant bingo conduct prohibits a charitable organization or bingo operator from giving a person an instant bingo ticket as a prize in place of a cash prize won by a participant in an instant bingo game.

-Prohibits an instant bingo ticket or card from being sold or provided for a price different from the price printed on the ticket or card by the manufacturer on either the ticket or card or the game flare.

-Specify that the owner or lessor of a location at which a charitable organization conducts bingo other than at a bingo session must pay the full gross profit to the charitable instant bingo organization by check, and must pay to the charitable instant bingo organization the value of any unredeemed instant bingo prizes remaining in the deal of instant bingo tickets by check.

-Clarify that record keeping required under the bingo law applies also to instant bingo, to raffles, and to games of chance conducted for profit, and clarifies that the Attorney General's rulemaking authority under the bingo law applies also to instant bingo and games of chance conducted for profit.

-Specify that payments for allowable expenses in conducting a bingo session must be made only by checks drawn on the bingo session or game account or, alternatively, by electronic funds transfer from the bingo session or game account.

-Specify that, in addition to the records a distributor must maintain, the distributor must retain invoices showing the manufacturer of each instant bingo deal sold or otherwise provided.

-Specify, in the outline of the Attorney General's general powers under the bingo law, that the Attorney General may investigate any bingo game operator; may examine the accounts and records of any distributor, manufacturer, or lessor; may conduct inspections, audits, and observations of instant bingo, raffles, and games of chance conducted for profit; may conduct inspections of the premises games of chance conducted for profit; and may conduct inspections of any distributor, manufacturer, or lessor.

-Authorize any law enforcement agency to take action in the proper court to enforce the bingo law if the law enforcement agency has reasonable grounds to believe that any bingo operator has violated the bingo law.

-Require a veteran's organization, fraternal organization, or sporting organization to give all required proceeds earned from the conduct of instant bingo to the organization with which the veteran's organization, fraternal organization, or sporting organization entered into a contract.

-Clarify that a distributor, manufacturer, or lessor is prohibited from destroying, altering, concealing, withholding, or denying access to any records requested for examination, and from obstructing, impeding, or interfering with any inspection, audit, or observation of instant bingo, a game of chance conducted for profit, or a raffle or premises where instant bingo, a game of chance conducted for profit, or a raffle is conducted.

-Specify that all distributions by a charitable organization that conducts instant bingo must be distributed in the same calendar year in which the net profit from the sale of instant bingo is generated.

-Clarify that a licensed veteran's organization, a fraternal organization, or a sporting organization must also qualify as a charitable organization to conduct bingo other than at a bingo session.

-Expand the Attorney General's rule-making authority under the bingo law to apply also to raffles and to games of chance conducted for profit.

-Clarify that the Attorney General may refuse to grant a license to any organization, or may revoke or suspend the license of any organization that has failed at any time to meet any requirement of the bingo law.

Skill-based amusement machines

(R.C. 2915.01, 2915.06, and 2915.061)

Removes provisions that modify the definition of "skill-based amusement machine" by specifying that such a machine is a mechanical, video, digital, or electronic device that rewards a player or players, so long as the player or players have the ability to successfully complete the game task or objective on each play of the game, and the player or players know or are provided the opportunity to know the prize or reward of successfully completing the game task or objective before the start of the game or play.

Removes provisions that specify that skill-based amusement machines are governed by the Casino Act and not by the Consumer Sales Practices Act.

Removes the repeal of a current law penalty provision related to skill-based amusement machine prohibited conduct.

Charity card rooms

(R.C. 2915.01 and 2915.14)

Removes a provision that defines "permitted location" as a building leased by a county in Ohio under a lease pursuant to which charitable organizations have operated festivals weekly for the 18 months immediately preceding the section's effective date, at which games of chance were offered.

Removes a provision that defines "charity card room" as a facility at a permitted location that offers games of chance conducted by a charitable organization.

Removes a provision that allows the owner of a permitted location to establish a charity card room on the permitted location premises.



Removes a provision that requires the owner to provide necessary game tables, chairs, surveillance, and other equipment in the charity card room.

Removes a provision that permits a charitable organization to conduct games of chance in a charity card room for up to 128 hours annually, which need not be on consecutive days.

Removes a provision that allows more than one charitable organization to conduct games of chance in a charity card room simultaneously and to pool revenue and expenses when applicable in a charity card room.

Removes a provision that requires the charitable organization to pay rent to the owner of a permitted location of 15% of the revenue made from conducting the games of chance in the charity card room.

Removes a provision that requires a charitable organization to pay expenses for conducting games of chance in a charity card room, including expenses for the following: dealers, payroll administration, security, accounting, auditing, shuffle machine rental, marketing, advertising, utilities, cleanup, maintenance, insurance, and repair and permits a charitable organization to pay these expenses from its revenue share.

Removes a provision that requires 100% of the net revenue in a charity card room remaining after payment of expenses and rent to be paid to each charitable organization on a pro rata basis, based on volunteer hours of each charitable organization.

Removes a provision that allows a charitable organization to compensate dealers, dealer supervisors, human resource personnel, and other related personnel and dealers to accept tips.

Removes a provision that specifies that a charitable organization conducting games of chance at a permitted location is considered a festival if the charitable organization provides a display booth about the charitable organization in the charity card room at all times when it is conducting games of chance.

Sweepstakes at professional sporting events

(R.C. 2915.01)

Adds a provision that allows raffles or free prizes at professional sporting events.

Charitable trust threshold

(R.C. 109.32)

Increases the amount from less than \$5,000 to less than \$25,000 for when a charitable trust is not required to register with the Attorney General for any taxable year it has gross receipts of that amount and at the end of which it has gross assets of less than \$15,000 (which the bill also changes to \$25,000).

Permits the Attorney General, by rule, to increase the above monetary limits.

Online Small Business Resource Center

(R.C. 122.014 and Section 10)

Removes a provision that requires the Department of Development to coordinate with the Secretary of State to create a single online small business resource center on the Department's web site as a central location to provide a small business in Ohio with information relevant to small businesses and their operations.

Removes a provision that sets forth the information that must be included on the web site.

Removes a provision that requires the resource center to enable a person to register to receive regular electronic updates made to the resource center.

Removes a provision that states that no registration can be required for a person to access information on the resource center.

Removes a provision that requires the Department to annually consult or survey small business groups in Ohio to assess available online resources and to gather information and suggestions on useful online resources for small businesses in Ohio.

Removes a provision that requires the Department to prominently include for each reference or item on the resource center the date in which the reference or item was most recently updated.

Removes a provision that states that the General Assembly intends to recognize the efforts of the Department of Development in providing resources for small businesses in Ohio and to strengthen the resources available to small businesses by codifying and supplementing these efforts as the resource center.

Report of companies formerly based in Ohio

(R.C. 122.09)

Removes a provision that permits the Director of Development, not later than July 31, 2011, to compile a report identifying companies formerly based in Ohio with at least 100 employees that in the year 2010 relocated outside of Ohio.

Removes a provision that lists the information to be included in the report. Requires the Director to develop a questionnaire that can be submitted to and returned by companies that have relocated, or that are relocating, outside of Ohio to acquire the information required to be included in the report, including the reasons that the companies have decided to leave.

Removes a provision that, upon completion of the report, requires the Director to submit a copy of the report to the President, Minority Leader, and clerk of the Senate and to the Speaker, Minority Leader, and clerk of the House of Representatives.

Urban Workforce Development Initiative

(R.C. 122.045)

Removes a provision that requires the Director of Development to establish, and maintain and improve, an urban workforce development initiative.

Removes a provision that requires the Director to use money in the Urban Workforce Development Fund, which is created in the state treasury, to establish and administer a competitive process for making grants under the initiative to one or more entities that meet criteria determined by the Director.

Removes a provision that requires the Director to enter into contracts with grantees under which the grantees develop and administer programs that reimburse eligible employers for qualified wage expenditures incurred in connection with the hiring of eligible employees.

Removes a provision that requires the Director to determine what constitutes qualified wage expenditures. Defines "eligible employee" as an individual who has been hired by an eligible employer who is eligible to receive reimbursements under the initiatives; the individual, at the time of hiring, resides in the city in which the eligible employer's business is located, and the individual either: (1) was unemployed immediately before being hired by the eligible employer and, during the period of employment with the eligible employer, engages in a skills training program that has been approved by the Director or (2) recently graduated from an educational program relevant to the employment that, upon completion of the program, granted a degree or certificate to the individual. (The degree or certificate must have been issued by a state institution of higher education or otherwise approved by the Director.)



Removes a provision that defines "eligible employer" as an employer that operates a business that is located in an Ohio city having more than 30,000 individuals whose incomes are below 185% of the federal poverty rate.

Removes a provision that obligates the grantees to encourage eligible employers to enter into partnerships with cooperative education programs and internship programs in conjunction with participation in the initiative.

Removes a provision that requires the Director to adopt necessary rules under the Administrative Procedure Act.

Ohio Casino Control Commission

(R.C. 3772.02, 3772.03, 3772.033, and 3772.17)

Requires that the Governor forward all appointments the Governor makes to the Senate within 24 hours.

Removes a provision requiring the Commission's rules to provide for the best interests of casino gaming.

Adds a provision requiring the Commission's rules to require gaming devices and equipment to meet Ohio's standards.

Eliminates a provision requiring the Commission's rules to provide that immediately after questioning a person suspected of violating the Casino Gaming Law, the licensed casino operator, management company, key employee, or casino gaming employee must notify the Commission of the questioning.

Revises a provision requiring the Commission's rules to establish standards for provisional key employee licenses and provisional licenses for casino gaming employees to apply to those who submit complete applications and are compliant under an instant background check; provides that the standards must take notice of criminal records checks as they are conducted under the concealed carry law using electronic fingerprint reading devices.

For purposes of the Commission's rules, including setting renewal license fees, provides that the process for imposing penalties is subject to the review of the Joint Committee on Gaming and Wagering, not the Joint Committee's approval.

Eliminates the requirement that the Commission adopt rules regulating the conduct and playing of skill-based amusement machines.

Adds a provision requiring the Commission to adopt rules that establish procedures to ensure that casino operators, management companies, and holding

companies are compliant with the compulsive and problem gambling plans they submit.

Requires that the Commission's annual report also be submitted to the Joint Committee on Gaming and Wagering and requires that the report also include an update on the compulsive and problem gambling plans and the voluntary exclusion program and list.

Excludes independent testing laboratories from the requirement that the Commission ensure use of Ohio products or services.

Casino gaming and wagering

(R.C. 3772.01, 3772.08, 3772.081, 3772.21, 3772.27, and 3772.31)

Eliminates from the definition of "casino facility" one or more locations, buildings, or rooms within the boundaries of the properties described in the Ohio Constitution.

Revises the definition of "initial investment" as including costs related to working capital, demolition, engineering, architecture, design, site preparation, construction, infrastructure improvements, land acquisition, fixtures and equipment, insurance related to construction, and leasehold improvements.

Eliminates a provision allowing the initial investment to be satisfied in two phases, with not less than \$125 million invested on or before the first phase is opened, and not less than \$125 million invested not later than the first renewal of the upfront license.

Eliminates a provision prohibiting licensed casino operators from offering keno at a casino facility other than keno authorized by the State Lottery Commission.

Eliminates a provision that authorizes a casino facility to be opened in phases and to have gaming areas in one or more locations, buildings, or rooms connected by walkways or by nongaming amenities that together constitute a single casino facility within the boundaries of the properties described in the Ohio Constitution.

Eliminates a provision that allows gaming equipment, devices, and supplies provided by a gaming-related vendor to be repaired by the casino facility or removed for repair to a facility owned by a casino operator or management company.

Eliminates a provision that allows gambling equipment, devices, and supplies provided by a licensed gaming-related vendor to be repaired in the casino or removed from the casino to an area or facility owned by a casino operator or management company.

Removes from the bill a provision authorizing casino operators and management companies to cash checks for casino patrons and to provide promotional credits to their patrons.

Provides that if the Commission determines that a central system is necessary and adopts rules authorizing a central system, casino operators are responsible for the costs of the system as it relates to casino facilities.

Removes a requirement that certified independent testing laboratories be certified in at least 25 jurisdictions in the United States.

Casino operators, management companies, and holding companies

(R.C. 3772.01)

Expands the definition of "casino operator" to include indirect ownership or leasehold interest in a casino facility.

Expands the definition of "holding company" to include indirect ownership of any part of an applicant, casino operator, management company, or gaming-related vendor.

License fees

(R.C. 3772.01 and 3772.17)

Eliminates the definition of "economic development programs fund" ("consisting of the proceeds from the upfront license fee to be paid by each initial licensed casino operator described in the Ohio Constitution, the money in which must be used to fund state economic development programs that support regional job training efforts to equip the workforce of Ohio with additional skills and to grow the economy").

Reduces the fee for a casino operator, management company, or holding company license, from \$2 million to \$1.5 million per application.

Licensing

(R.C. 3772.01, 3772.07, 3772.10, 3772.11, 3772.111, and 3772.16)

Revises the ownership interest a person must have in a casino facility, casino operator, management company, or holding company to be an "institutional investor" for purposes of obtaining a license, from 5% or less, to 1% or less, or a percentage between 1% and 10% ownership interest, rather than between 5% and 10%.

Requires a casino operator to post a \$1 million surety bond before a license is issued to it, conditioned on the casino operator complying with the applicable provision of the Ohio Constitution.

Provides that the bond must be issued by a surety licensed to do business in Ohio, must be approved by the Commission, and cannot be canceled unless the Commission is given notice of the intention to cancel.

Requires an applicant for a casino operator, management company, or holding company license to provide information of the identity of every person having a greater than 1% direct or indirect interest in the applicant's casino facility, rather than having a greater than 5% direct or indirect interest.

Requires the Commission to consider the reputation, experience, and financial integrity of a person that has not only direct control but also indirect control of an applicant for a license and the financial ability of an applicant to provide an adequate surety bond.

Provides that an applicant for licensure by the Commission cannot obtain a license if the applicant has been convicted of a disqualifying offense.

Expands the persons, to include members and managers who hold more than 5% ownership interest of holding or management companies, who must submit the same information as that required for an applicant for a casino operator, management company, or holding company license.

Eliminates a provision stating that all information maintained by the Commission concerning a licensee is confidential and may be released only for law enforcement purposes or to a state or local public agency, and makes medical records, trade secrets, patents or exclusive licenses, and market materials maintained by the Commission concerning a person who holds, held, or has applied for a license confidential and not subject to the Public Records Law.

Requirements for certain licensees

(R.C. 3772.01 and 3772.18)

Eliminates the definition of goods and services, and removes a provision that requires an applicant for a casino operator, management company, or holding company license to provide to the Commission the applicant's plan and process to purchase goods and services from Ohio.

Removes a provision requiring an applicant for a casino operator, management company, or holding company license to provide to the Commission an annual plan for and report of construction and operations that reasonably meets or exceeds approved diversity goals during casino facility construction and in casino gaming operations, and a plan and process to provide employment opportunities.

Removes a provision authorizing the Department of Administrative Services to certify whether a casino operator meets its plans and goals submitted to the Commission.

Gaming-related vendors

(R.C. 3772.01)

Revises the definition of "gaming-related vendor" by expanding the gaming-related equipment, goods, or services supplied to include the manufacture, sales, distribution, or repair of slot machines and table game equipment.

Key employees

(R.C. 3772.01)

Revises part of the definition of "key employee" to include a person that holds not only a direct, but an indirect ownership interest of more than 1% in an applicant or licensed casino operator, management company, or gaming-related vendor.

Background checks

(R.C. 3772.07)

Provides that when the Governor appoints a Commission member, the appointee must forward the results of the criminal records check to the Senate President before the Senate advises and consents to the appointment of the Commission member.

Provides that the Commission may make a criminal records check available in a judicial or administrative proceeding if it relates to the person's employment with the entity requesting the criminal records check.

Nonseverability

(R.C. 3772.33)

Provides that the provisions of the Casino Gaming Law, and their applications, constitute a unity, and if any provision of law or any application of any provision of law therein is held invalid by a final appealable order or judgment, then all other provisions of law contained in that Law and their applications also are invalid.

Offenses

(R.C. 3772.99)

Eliminates the offense of knowingly or intentionally giving an item of value to another person in exchange for a noncash prize, toy, or novelty received as a reward for

playing or operating a skill-based amusement machine or for a free or reduced-price game won on such a machine.

Problem gambling and addiction services

(R.C. 3793.02)

Provides that when the Department of Alcohol and Drug Addiction Services provides a gambling and addiction services program to the Commission, the Department may enter into agreements with local, rather than county, alcohol, drug addiction, and mental health service districts that are authorized and operating in Ohio to provide services, and with not only state institutions of higher education, but also state private nonprofit colleges and universities, to perform related research.

Eliminates a provision that allowed money in the Problem Casino Gambling and Addictions Fund to be used to provide addiction services or programs through toll-free call centers located in Ohio.

Provides that the services provided with money in the Fund must be provided by alcohol and drug addiction treatment programs certified by the Department, and prevention services provided under programs supported by money in the Fund must be services that are provided by alcohol and drug addiction prevention programs certified by the Department.

Requires the Department's annual report describing the use of the Fund to also be provided to the Joint Committee on Gaming and Wagering.

Liquor permits

(R.C. 4303.181)

Provides that a Permit D-5n authorizes a licensed casino operator or casino management company to sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, not by the glass and from the container.

Increases the fee for a Permit D-5n, from \$5,000 to \$20,000.

Provides that the holder of a Permit D-5o may sell beer and any intoxicating liquor at retail, only by the individual drink in glass and from the container, not by the glass and from the container.

Decreases the fee for a Permit D-5o, from \$5,000 to \$2,344.



State income taxes

(R.C. 5747.01 and 5747.20)

Authorizes a state income tax deduction for any loss from wagering transactions that is allowed as an itemized deduction under the Internal Revenue Code and that the taxpayer deducted in computing federal taxable income, to the extent the loss was not otherwise deducted or excluded in computing federal or Ohio adjusted gross income.

Allocates to Ohio all casino gaming winnings paid by any person licensed by the Ohio Casino Control Commission so that winners pay Ohio income taxes on such winnings.

Gross casino revenue tax

(R.C. 5753.01 and 5753.03)

Specifies that the definitions in the gross casino revenue tax law apply only to that tax and law, and for no other purpose under Tax Title 57.

Requires that transfers made from the Casino Tax Revenue Fund are to be made not later than the fifteenth day of the month following the end of each calendar quarter, not "not later than the fifteenth day of each calendar quarter."

Specifies that the Gross Casino Revenue Host City Fund is for the benefit of the host cities, not to make payments to the host cities.

Provides that the Tax Commissioner must make data available to the Director of Budget and Management for the purpose of making payments to the Gross Casino Revenue County Fund, the Gross Casino Revenue County Student Fund, and the Gross Casino Revenue Host City Fund.

Increases the penalty for failure to file a return or remit the tax, from not to exceed the greater of \$50 or 10% of the tax due, to not to exceed the greater of \$500 or 10% of the tax due.

Appropriations

Removes all appropriations from the bill.

Other matters

Removes a provision recognizing the efforts of the Department of Development in providing resources for small businesses in Ohio.